
Test Package for Electronic Filers of Individual Income Tax Returns For Tax Year 2012

INTRODUCTION.....	1
LEGACY AND MeF DIFFERENCES.....	2
PARTICIPANTS ACCEPTANCE TESTING SYSTEM (PATS)	
WHO MUST TEST?.....	5
WHY TEST?.....	5
WHAT IS TESTED?.....	5
WHEN TO TEST.....	6
TEST PASSWORD.....	6
TESTING GUIDELINES FOR SOFTWARE DEVELOPERS.....	6
REVIEWING ACK FILES AND CORRECTING TESTS.....	6
SOFTWARE DEVELOPER ACCEPTANCE PROCEDURES.....	7
COMMUNICATIONS TEST FOR THE e-File SYSTEM.....	7
FEDERAL/STATE PARTICIPANTS ACCEPTANCE TESTING (PATS).....	7
CONCURRENT TESTING.....	7
TECHNICAL ASSISTANCE.....	8
ELF STATE ASSIGNED TEST SSNs.....	8
TEST SCENARIOS.....	9
ASSURANCE TESTING SYSTEM (ATS)	
TAX YEAR 2011 ASSURANCE TESTING FOR MODERNIZED e-File.....	33
WHAT IS MODERNIZED e-File (MeF)?.....	34
WHO MUST TEST?.....	35
SOFTWARE DEVELOPERS.....	36
TRANSMITTERS.....	36
WHY TEST?.....	36
WHAT IS TESTED?.....	37
FORMATTING THE ENTITIES.....	37
WHEN TO TEST.....	38
TESTING GUIDELINES FOR SOFTWARE DEVELOPERS.....	38
FEDERAL/STATE Testing for Form 1040.....	38
ELECTRONIC SIGNATURES.....	38

PRACTIONER PIN.....	39
REVIEWING ACK FILES AND CORRECTING TESTS.....	39
FINAL TRANSMISSION.....	39
COMMUNICATIONS TEST FOR THE MeF SYSTEM.....	39
USING YOUR OWN TEST.....	40
SOCIAL SECURITY NUMBERS TO USE FOR TESTING.....	40
SOCIAL SECURITY RANGE FOR STATE.....	41
TEST SCENARIOS.....	42

INTRODUCTION

This Publication will include information for electronic filers testing individual returns through:

- the current Modernized e-File (MeF) platform (Assurance Testing System, ATS)
- the e-File system (Participants Acceptance Testing System, PATS)

Note: Testing through both PATS and ATS is required.

WHAT IS MODERNIZED e-FILE (MeF)?

The Modernized e-File (MeF) system is a replacement of the current IRS tax return filing technology with a modernized, Internet-based electronic filing platform. MeF uses the widely accepted Extensible Markup Language (XML) format. This is an industry standard that is used when identifying, storing and transmitting data rather than the proprietary data transmission formats used by older e-File programs. MeF is currently successfully processing electronically filed tax returns for corporations, partnerships, excise tax filers and exempt organizations.

WHICH INDIVIDUAL TAX FORMS WILL LEGACY SUPPORT FOR TAX YEAR 2012?

Legacy will support the following forms and schedules for Tax Year 2012

1040	Schedule EIC	8283	8949
1040A	Schedule SE	8829	
1040EZ	Schedule 8812	8863	
Schedule A	2106	8867	
Schedule B	2106EZ	8880	
Schedule C	2210	8888	
Schedule D	2441	W-2	
Schedule E	4562	1099R	

WHEN DOES PATS OPEN?

PATS opens on November 13, 2012.

WHEN DOES ATS OPEN?

ATS opens on November 5, 2012.

Additional information on the 1040 MeF program can be found on irs.gov: [1040 Modernized e-File \(MeF\) Program](#).

The following chart was developed to assist in identifying differences between the Legacy e-File system and the MeF platform.

PATS (Legacy) and ATS (MeF) Processes

Test Process	Are there Differences in PATS and ATS?	Summary of Differences	PATS info Page Number	ATS info Page Number
Who Must Test?	no	none		
Why Test?	no	none		
What is Tested?	yes	<p>PATS has 3 specific test scenarios that are shared with ATS.</p> <p>ATS has 16 specific test scenarios for forms: 1040, 1040A, 1040EZ, 1040SS, 4868, 9465, 2350, 56.</p>	5	37
When to Test?	Yes	<p>PATS opens November 13, 2012</p> <p>ATS opens November 5, 2012</p>	6	38
Test Password	Yes	<p>PATS uses password</p> <p>ATS uses Strong Authentication for A2A filers. IFA filers use a password.</p>	-	See Publication 4164
Testing Guidelines for Software Developers	Yes	<p>PATS uses Statement Records for attachments. Record Layouts are found in Publication 1346.</p> <p>MeF (ATS) uses dependencies in XML for attachments. The Record Layout is provided in schema packages posted to IRS.gov. MeF does not post Record Layouts on IRS.gov.</p>	-	39
Reviewing ACK files and correcting tests	No	None	-	-
Software Developer Acceptance Procedures	Yes	<p>When incrementing the transmission number:</p> <p>PATS uses transmission sequence number on the TRANA Record</p> <p>ATS uses Transmission ID number in the Transmission Header</p>	7	38

Test Process	Are there Differences in PATS and ATS?	Summary of Differences	PATS info Page Number	ATS info Page Number
Communications Test	Yes	<p>Legacy (PATS) uses:</p> <ul style="list-style-type: none"> • EMS • 5 Service Centers • 1040, 1040A, 1040EZ <p>MeF (ATS) uses:</p> <ul style="list-style-type: none"> • IFA & A2A (if using both a communications test is needed for both) • Austin Service Center for Form 1040 • 1040 only 	-	39
ETD System	Yes	<p>PATS will not support ETD forms.</p> <p>ATS does not use a separate system to e-File forms not attached to Form 1040</p>	-	-
Test Scenarios	Yes	<p>PATS has 3, which all are defined</p> <p>ATS has 16, of which all are defined</p>	10	42

**Tax Year 2012
Participants Acceptance Testing
System (PATs) for e-File**

TY 2012

PARTICIPANTS ACCEPTANCE TESTING SYSTEM (PATS)

WHO MUST TEST?

The Submission Processing (SP) requires that all Software Developers and Transmitters pass Participants Acceptance Testing System (PATS) and perform the suggested tests in this Test Package before being allowed to transmit directly to the IRS for the 2013 (Tax Year 2012) filing season.

WHY TEST?

The purpose of testing is to ensure, prior to live processing, that:

- ▶ *filers transmit in the correct format and meet the IRS electronic filing specifications;*
- ▶ *returns have fewer validation or math errors;*
- ▶ *required fields post to the IRS master file; and*
- ▶ *filers understand and are familiar with the mechanics of electronic filing.*

WHAT IS TESTED?

IRS will provide test criteria for scenarios 8, 9, and 10 that, if supported by the software, all developers must follow and include when developing their test scenarios.

You are required to transmit test scenarios using Forms 1040/A/EZ and forms and schedules associated with the 1040 series tax return. A test file consisting of at least three (3) returns, but not more than thirty-eight (38), with the related forms, schedules and attachments must be transmitted. A range of test Social Security Numbers 400-00-1001 through 400-00-1099 will be used in all test scenarios. If your return rejects, you can make the correction and re-transmit as many times as necessary until the return is accepted.

If you will be participating in the Federal/State electronic filing program, you will need to test your Federal/State returns using one of the Federal scenarios you create. You should add the appropriate information in the generic state record and transmit the return as part of your regular transmission. Specific instructions are available from participating states.

The criteria for the test scenarios provide some of the information needed to prepare the appropriate forms and schedules; however, computations and data for all lines have not been provided. Therefore, some knowledge of tax law and tax preparation is necessary. You must correctly prepare and compute these returns before transmitting to the IRS.

Participants Acceptance Testing begins November 13, 2012 and ends April 30, 2013.

WHEN TO TEST

When PATS testing begins and new Providers are ready to test, they should call the e-help Desk at 1-866-255-0654.

Prior year PATS participants will be contacted by the e-help Desk during October of 2012.

TEST PASSWORD

New applicants will receive a password letter when their application is processed and the Electronic Transmitter Identification Number (ETIN) is assigned. All other transmitters/software developers will use their current password.

TESTING GUIDELINES FOR SOFTWARE DEVELOPERS

Before testing begins, you must advise the e-help Desk of all limitations to your software package. Your software does not have to provide for all forms and schedules, nor for all occurrences of a particular form or schedule. If your software cannot provide for all occurrences of a particular form or schedule or series of fields, as specified in Publication 1346, no statement record is allowed as a substitute. You must enter data in all of the required fields. An acceptable limitation would be the number of field occurrences. Your software must be able to create a statement if a statement is necessary to complete a form. Your software must be able to accept different addresses from multiple W-2 forms. The 1040 entity address must "NOT" automatically transfer to the W-2 address. All information on Form W-2 must be entered in the Form W-2 record. There are no exceptions. You must advise the service center of all names you will be using to market your product.

NOTE: If current year PATS approved software is purchased, and the purchaser markets, brands and modifies the data from its original version, then the purchaser must contact the e-help Desk at 1-866-255-0654 to apply for a separate Software Identification Number.

You are required to perform a communications test when a separate Software Identification Number is assigned.

REVIEWING ACK FILES AND CORRECTING TESTS

You may transmit as many test returns as necessary until you receive no error messages. You may modify tests to include only conditions your software will handle. You must inform the tax examiners of any forms you do not intend to file.

SOFTWARE DEVELOPER ACCEPTANCE PROCEDURES

The Submission Processing Centers will process each test transmission and the e-help Desk tax examiner will communicate by telephone if necessary with the Software Developer concerning their transmission. If the test file is not correctly formatted, or if the test returns contain errors, the e-help Desk tax examiner will work with the Software Developer to resolve any reject conditions. The Software Developer must review their acknowledgement files, correct the software to eliminate any errors, and retransmit the test file. When all reject conditions have been resolved, the Software Developer must then send two separate same-day transmissions in order to test the ability of their software to increment the transmission sequence number that appears in the TRANA record. When the test file is accepted, the approving site will notify the Software Developer and ensure that the appropriate ETINS are moved to production status. Once a Software package has been approved, the customer may continue to test using their Software Developer ETIN and the range of test Social Security Numbers designated for the test scenarios.

COMMUNICATIONS TEST FOR THE e-File SYSTEM

There are two primary EMS sites: Enterprise Computing Center at Memphis (ECC-MEM), (which hosts Kansas City and Fresno) and Martinsburg (ECC-MTB) (which hosts Andover, Austin and Philadelphia). If you are a *Transmitter* and plan to transmit tests to more than one service center, you are only required to send a transmission to one site. Testing at multiple EMS sites is optional.

A Transmitter using accepted software must complete an error free communication test by transmitting a total of three (3) tests in two same-day transmissions to one EMS site.

The communication test should reflect the types of returns you will be filing (i.e. if you will be transmitting all three types of Forms 1040, your test should consist of at least one 1040, 1040A, and 1040EZ)

You are required to perform a communications test when a separate Software Identification Number is assigned.

FEDERAL/STATE PARTICIPANTS ACCEPTANCE TESTING (PATS)

Software Developers will be tested by each individual state using a state provided test package. The applicable State Liaison will respond to all Software Developer questions related to state testing. For additional information:

[Federal/State e-file For Tax Professionals](#)

CONCURRENT TESTING

Concurrent Testing allows Software Developers to begin state testing, through any IRS e-File Submission Processing Center, prior to obtaining final acceptance from the IRS for the Federal PATS process. The Software Developer must contact the state coordinator who, in turn, will schedule state testing with the primary home service center. The primary home service center is defined as the center that supports the state where the Software Developer is physically located.

The Software Developer may be required to create specific data from state test scenarios. For specific testing procedures, you must contact the appropriate state coordinator.

TECHNICAL ASSISTANCE

The primary home service center will provide technical assistance on Federal returns only. The state coordinator must respond to any problem encountered by the Software Developer with state data and will work with the Software Developer to resolve all reject conditions on state returns.

Limited testing on the state generic and unformatted records will be performed by the IRS. If these records are not rejected by the automatic checks in the IRS programs, the IRS will make the state data available to each state agency for further testing.

Each state will test the state data and provide feedback to electronic filers. Filers should refer to each state's procedures and specifications.

Software Developers and Transmitters have requested that the IRS and states use different Social Security Numbers (SSNs) for their respective Acceptance Testing process. The following range of Test SSNs has been designated for use by the participating states in the state test packages:

E-FILE STATE ASSIGNED TEST SSNS

Arkansas	400-00-5500 to 400-00-5599
Alabama	400-00-7400 to 400-00-7499
Arizona	400-00-7500 to 400-00-7599
Colorado	400-00-5600 to 400-00-5699
Connecticut	400-00-5700 to 400-00-5799
Delaware	400-00-5800 to 400-00-5899
District of Columbia	400-00-7300 to 400-00-7399
Georgia	400-00-6600 to 400-00-6699
Hawaii	400-00-7900 to 400-00-7999
Idaho	400-00-5900 to 400-00-5999
Illinois	400-00-3500 to 400-00-3599
Indiana	400-00-4000 to 400-00-4099
Iowa	400-00-6000 to 400-00-6099
Kansas	400-00-4100 to 400-00-4199
Kentucky	400-00-4200 to 400-00-4299
Louisiana	400-00-4300 to 400-00-4399
Maryland	400-00-7200 to 400-00-7299
Michigan	400-00-4500 to 400-00-4599
Mississippi	400-00-4600 to 400-00-4699
Missouri	400-00-6100 to 400-00-6199
Montana	400-00-6800 to 400-00-6899
Nebraska	400-00-6200 to 400-00-6299
New Jersey	400-00-6300 to 400-00-6399
New Mexico	700-00-0000 to 700-00-2000
New York	400-00-4800 to 400-00-4899
North Carolina	400-00-4900 to 400-00-4999
North Dakota	400-00-7700 to 400-00-7799
Ohio	400-00-7600 to 400-00-7699
Oklahoma	400-00-5000 to 400-00-5099
Oregon	400-00-6400 to 400-00-6499
Pennsylvania	400-00-7100 to 400-00-7199
Rhode Island	400-00-6900 to 400-00-6999
South Carolina	400-00-5100 to 400-00-5199
Utah	400-00-5200 to 400-00-5299
Vermont	400-00-8000 to 400-00-8099
Virginia	400-00-7000 to 400-00-7099
West Virginia	400-00-5300 to 400-00-5399
Wisconsin	400-00-5400 to 400-00-5499

The IRS will only accept these SSNs during Participants Acceptance Testing (PATs). These test SSNs will be rejected if submitted for live processing. The IRS Error Reject Code provided will advise filers that the SSN is not within the valid range of Social Security Numbers.

Electronic filers who have been accepted into the Federal Electronic Filing System, and have begun transmitting federal returns, but wish to continue state testing must obtain a Test ETIN from the applicable IRS service center. Check the state procedures to determine if the state allows testing beyond January 2013.

TEST SCENARIOS

You are required to transmit test scenarios using the Form 1040 return and forms and schedules associated with the 1040 return. If possible, please use and/or acquire a software test Electronic Transmitter Identification Number (ETIN) for PATs testing.

A test file consisting of at least three (3) returns, but not more than thirty-eight (38), with the related forms, schedules and attachments must be submitted. The range of test Social Security Numbers 400-00-1001 through 400-00-1099 must be used in all Federal test scenarios. The testing requirements listed below are based on system changes as well as tax form (record layouts) and validation criteria changes for Tax Year 2012. If any of the test scenarios listed below are supported by your software, you must test it and include it with your submission of at least three (3) returns. If your software does not provide some or all of the test scenarios listed below, then you must develop test scenarios that your software supports in order to meet the test minimum of three (3).

Note: We will validate the Tax Amount, Earned Income Tax Credit (EITC) Amount, Child Tax Credit Amount and Additional Child Tax Credit (Schedule 8812) in Test Scenarios 8, 9, and 10.

Note: If you are creating a test scenario that includes a decedent use 20121015 as the Date of Death (DOD).

We recommend you test these Scenarios to assist us in testing the processing of these Forms through PATs.

ATS/PATS Test Scenario 8
Taxpayer: Rachel Peony
SSN: 400-00-1031

Test Scenario 8 includes the following forms:

- **Form 1040**
- **Form W-2**
- **Schedule A**
- **Schedule B**

Taxpayer Date of Birth July 15, 1975.

Additional Instructions: Assume no withholding from unemployment

Form

1040Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return**2012**

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning _____, 2012, ending _____, 20		See separate instructions.
Your first name and initial Rachel	Last name Peony	Your social security number 4 0 0 0 1 0 3 1
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. 123 Juniper St		Apt. no. ▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Arcadia, FL 34269		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	Foreign postal code

Filing Status Check only one box.

1 <input checked="" type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶	4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ 5 <input type="checkbox"/> Qualifying widow(er) with dependent child
--	--

Exemptions

6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a b <input type="checkbox"/> Spouse c Dependents: <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:30%;">(1) First name</th> <th style="width:30%;">Last name</th> <th style="width:20%;">(2) Dependent's social security number</th> <th style="width:20%;">(3) Dependent's relationship to you</th> <th style="width:10%;">(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> </tbody> </table>	(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)					<input type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>	Boxes checked on 6a and 6b 1 No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above Add numbers on lines above 1
(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)																						
				<input type="checkbox"/>																						
				<input type="checkbox"/>																						
				<input type="checkbox"/>																						
				<input type="checkbox"/>																						
d Total number of exemptions claimed																										

If more than four dependents, see instructions and check here ☐

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 8a Taxable interest. Attach Schedule B if required b Tax-exempt interest. Do not include on line 8a 8b 9a Ordinary dividends. Attach Schedule B if required b Qualified dividends 9b 10 Taxable refunds, credits, or offsets of state and local income taxes 11 Alimony received 12 Business income or (loss). Attach Schedule C or C-EZ 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/> 14 Other gains or (losses). Attach Form 4797 15a IRA distributions 15a b Taxable amount 16a Pensions and annuities 16a b Taxable amount 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 18 Farm income or (loss). Attach Schedule F 19 Unemployment compensation 20a Social security benefits 20a b Taxable amount 21 Other income. List type and amount 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶	7 8a 9a 10 631 11 12 13 0 14 15b 16b 17 18 19 5655 20b 21 22
--	---

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

Adjusted Gross Income

23 Reserved 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 25 Health savings account deduction. Attach Form 8889 26 Moving expenses. Attach Form 3903 27 Deductible part of self-employment tax. Attach Schedule SE 28 Self-employed SEP, SIMPLE, and qualified plans 29 Self-employed health insurance deduction 30 Penalty on early withdrawal of savings 31a Alimony paid b Recipient's SSN ▶ 32 IRA deduction 33 Student loan interest deduction 34 Reserved 35 Domestic production activities deduction. Attach Form 8903 36 Add lines 23 through 35 37 Subtract line 36 from line 22. This is your adjusted gross income ▶	23 24 25 26 27 28 29 30 31a 32 33 34 35 36 37
--	--

Form 1040 (2012)

Tax and Credits**Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$5,950

Married filing jointly or Qualifying widow(er), \$11,900

Head of household, \$8,700

38	Amount from line 37 (adjusted gross income)	38	
39a	Check <input type="checkbox"/> You were born before January 2, 1948, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1948, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
41	Subtract line 40 from line 38	41	
42	Exemptions. Multiply \$3,800 by the number on line 6d.	42	
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 election	44	
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45	46	
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 19	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit. Attach Schedule 8812, if required	51	
52	Residential energy credit. Attach Form 5695	52	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Other taxes. Enter code(s) from instructions	60	
61	Add lines 55 through 60. This is your total tax	61	

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	
63	2012 estimated tax payments and amount applied from 2011 return	63	
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election 64b		
65	Additional child tax credit. Attach Schedule 8812	65	
66	American opportunity credit from Form 8863, line 8	66	
67	Reserved	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	

Refund

Direct deposit? See instructions.

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	
74a	Amount of line 73 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	74a	
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
75	Amount of line 73 you want applied to your 2013 estimated tax	75	
76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	
77	Estimated tax penalty (see instructions)	77	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name Phone no. Personal identification number (PIN)

Sign Here


Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>

Paid Preparer Use Only

Print/Type preparer's name Cecil Orchid	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN P00000001
Firm's name Orchid Tax	Firm's EIN 69-0000001		
Firm's address 765 Juniper St Arcadia, FL 34269	Phone no. (800)555-3636		

a Employee's social security number 400-00-1031		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 69-0000074				1 Wages, tips, other compensation 49464		2 Federal income tax withheld 7139			
c Employer's name, address, and ZIP code Juniper Auto Sales 456 Juniper St Arcadia FL 34269				3 Social security wages 49464		4 Social security tax withheld 3067			
				5 Medicare wages and tips 49464		6 Medicare tax withheld 717			
				7 Social security tips		8 Allocated tips			
d Control number				9		10 Dependent care benefits			
e Employee's first name and initial Last name Suff. Rachel Peony 123 Juniper St Arcadia FL 34269				11 Nonqualified plans		12a See instructions for box 12			
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b			
				14 Other		12c			
						12d			
f Employee's address and ZIP code									
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			

Form **W-2** Wage and Tax
Statement

2012

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

**SCHEDULE A
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Itemized Deductions**► Information about Schedule A and its separate instructions is at www.irs.gov/form1040.

► Attach to Form 1040.

OMB No. 1545-0074

2012Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Rachel Peony

Your social security number

400-00-1031

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1		
2	Enter amount from Form 1040, line 38	2		
3	Multiply line 2 by 7.5% (.075)	3		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4		
Taxes You Paid	5 State and local	5	656	
	a <input checked="" type="checkbox"/> Income taxes			
	b <input type="checkbox"/> Reserved			
6	Real estate taxes (see instructions)	6	1,441	
7	Personal property taxes	7		
8	Other taxes. List type and amount ►	8		
9	Add lines 5 through 8	9		
Interest You Paid	10 Home mortgage interest and points reported to you on Form 1098	10	4017	
Note. Your mortgage interest deduction may be limited (see instructions).	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►	11		
	12 Points not reported to you on Form 1098. See instructions for special rules	12		
	13 Reserved	13		
	14 Investment interest. Attach Form 4952 if required. (See instructions.)	14		
	15 Add lines 10 through 14	15		
Gifts to Charity	16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	120	
If you made a gift and got a benefit for it, see instructions.	17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17		
	18 Carryover from prior year	18		
	19 Add lines 16 through 18	19		
Casualty and Theft Losses	20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20		
Job Expenses and Certain Miscellaneous Deductions	21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►	21		
	22 Tax preparation fees	22		
	23 Other expenses—investment, safe deposit box, etc. List type and amount ►	23		
	24 Add lines 21 through 23	24		
	25 Enter amount from Form 1040, line 38	25		
	26 Multiply line 25 by 2% (.02)	26		
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27		
Other Miscellaneous Deductions	28 Other—from list in instructions. List type and amount ►	28		
Total Itemized Deductions	29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40	29		
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>			

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 17145C

Schedule A (Form 1040) 2012

SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ **Attach to Form 1040A or 1040.**

▶ **Information about Schedule B (Form 1040A or 1040) and its instructions is at www.irs.gov/form1040.**

OMB No. 1545-0074

2012
Attachment
Sequence No. **08**

Name(s) shown on return

Rachel Peony

Your social security number

400-00-1031

Part I
Interest

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶

Bank of Arcadia

Amount

1544

- 2** Add the amounts on line 1 **2**
- 3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 **3**
- 4** Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶ **4**

Note. If line 4 is over \$1,500, you must complete Part III.

Part II
Ordinary Dividends

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 5** List name of payer ▶ **5**
- 6** Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶ **6**

Note. If line 6 is over \$1,500, you must complete Part III.

Part III
Foreign Accounts and Trusts

(See instructions on back.)

- 7a** At any time during 2012, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions
- If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements
- b** If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located ▶
- 8** During 2012, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back

Yes	No
	✓

ATS/PATS Test Scenario 9
Taxpayer: Sara Phlox
SSN: 400-00-1039

Test Scenario 9 includes the following forms:

- **Form 1040A**
- **Form W-2**
- **Form 2441**
- **Schedule EIC**
- **Schedule 8812**
- **Form 8863**
- **Form 8880**

Additional Instructions:

Primary Date of Birth October 31, 1978
1st dependent Date of Birth December 25, 2006
2nd dependent Date of Birth October 15, 2008

Form 2441 - Three child care providers:

Future Stars 69-0000041 \$1,000
606 Sassafras St
Tiptop, VA 24630

Our Home 69-0000042 \$1,000
707 Sassafras St
Tiptop, VA 24630

Growing Tree 69-0000043 \$2,000
808 Sassafras St
Tiptop, VA 24630

Form **1040A** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return (99)** **2012** IRS Use Only—Do not write or staple in this space.

Your first name and initial Sara	Last name Phlox	OMB No. 1545-0074 Your social security number 4 0 0 0 0 1 0 3 9
If a joint return, spouse's first name and initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. 222 Sassafras St	Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.
--	----------	--

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Tiptop, VA 24630			Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	Foreign postal code	

Filing status Check only one box.

1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶	4 <input checked="" type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ 5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)
---	--

Exemptions

6a ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a.

b ☐ **Spouse**

(1) First name Last name		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
Samantha Phlox		400-00-1057	daughter	<input checked="" type="checkbox"/>
Sol Phlox		400-00-1058	son	<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

c Dependents:

If more than six dependents, see instructions.

d Total number of exemptions claimed. Boxes checked on 6a and 6b: 1

No. of children on 6c who:
• lived with you 2
• did not live with you due to divorce or separation (see instructions)
Dependents on 6c not entered above
Add numbers on lines above ▶ 3

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7 Wages, salaries, tips, etc. Attach Form(s) W-2.	7	
8a Taxable interest. Attach Schedule B if required.	8a	66
b Tax-exempt interest. Do not include on line 8a.	8b	
9a Ordinary dividends. Attach Schedule B if required.	9a	
b Qualified dividends (see instructions).	9b	
10 Capital gain distributions (see instructions).	10	
11a IRA distributions.	11a	11b Taxable amount (see instructions).
11a		11b
12a Pensions and annuities.	12a	12b Taxable amount (see instructions).
12a		12b
13 Unemployment compensation and Alaska Permanent Fund dividends.	13	
14a Social security benefits.	14a	14b Taxable amount (see instructions).
14a		14b
15 Add lines 7 through 14b (far right column). This is your total income .	15	

Adjusted gross income

16 Reserved.	16	
17 IRA deduction (see instructions).	17	1200
18 Student loan interest deduction (see instructions).	18	
19 Reserved.	19	
20 Add lines 16 through 19. These are your total adjustments .	20	
21 Subtract line 20 from line 15. This is your adjusted gross income .	21	

Form 1040A (2012)

Page **2****Tax, credits, and payments****Standard Deduction for—**

• People who check any box on line 23a or 23b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$5,950

Married filing jointly or Qualifying widow(er), \$11,900

Head of household, \$8,700

If you have a qualifying child, attach Schedule EIC.

22	Enter the amount from line 21 (adjusted gross income).	22	
23a	Check <input type="checkbox"/> You were born before January 2, 1948, <input type="checkbox"/> Blind } Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1948, <input type="checkbox"/> Blind } checked ▶ 23a <input type="checkbox"/>		
b	If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b <input type="checkbox"/>		
24	Enter your standard deduction .	24	
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	
26	Exemptions. Multiply \$3,800 by the number on line 6d.	26	
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your taxable income .	▶ 27	
28	Tax , including any alternative minimum tax (see instructions).	28	
29	Credit for child and dependent care expenses. Attach Form 2441.	29	
30	Credit for the elderly or the disabled. Attach Schedule R.	30	
31	Education credits from Form 8863, line 19.	31	
32	Retirement savings contributions credit. Attach Form 8880.	32	
33	Child tax credit. Attach Schedule 8812, if required.	33	
34	Add lines 29 through 33. These are your total credits .	34	
35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. This is your total tax .	35	
36	Federal income tax withheld from Forms W-2 and 1099.	36	
37	2012 estimated tax payments and amount applied from 2011 return.	37	
38a	Earned income credit (EIC).	38a	
b	Nontaxable combat pay election.	38b	
39	Additional child tax credit. Attach Schedule 8812.	39	
40	American opportunity credit from Form 8863, line 8.	40	
41	Add lines 36, 37, 38a, 39, and 40. These are your total payments .	▶ 41	
42	If line 41 is more than line 35, subtract line 35 from line 41. This is the amount you overpaid .	42	
43a	Amount of line 42 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/> 43a		
b	Routing number <input type="text"/> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number <input type="text"/>		
44	Amount of line 42 you want applied to your 2013 estimated tax .	44	
45	Amount you owe. Subtract line 41 from line 35. For details on how to pay, see instructions.	▶ 45	
46	Estimated tax penalty (see instructions).	46	

Refund

Direct deposit? See instructions and fill in 43b, 43c, and 43d or Form 8888.

Amount you owe**Third party designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes**. Complete the following. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign here

Joint return? See instructions. Keep a copy for your records.


Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>

Paid preparer use only

Print/type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no.			

Form **1040A** (2012)

		a Employee's social security number 400-00-1039		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 69-0000001				1 Wages, tips, other compensation 39495.00		2 Federal income tax withheld 4828.00					
c Employer's name, address, and ZIP code Tombiggee River School District 939 Sassafras St Tiptop, VA 24630				3 Social security wages 39495.00		4 Social security tax withheld 2449.00					
				5 Medicare wages and tips 39495.00		6 Medicare tax withheld 573.00					
				7 Social security tips		8 Allocated tips					
d Control number ASP0010304				9		10 Dependent care benefits					
e Employee's first name and initial Last name Sara Phlox 222 Sassafras St Tiptop, VA 24630				11 Nonqualified plans		12a See instructions for box 12					
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b					
				14 Other		12c					
						12d					
f Employee's address and ZIP code											
15 State VA		Employer's state ID number 69-0000003		16 State wages, tips, etc. 39495.00		17 State income tax 2100.00		18 Local wages, tips, etc.		19 Local income tax	
										20 Locality name	

Form **W-2** Wage and Tax
Statement

2012

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

Child and Dependent Care ExpensesDepartment of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

▶ Information about Form 2441 and its separate instructions is at
www.irs.gov/form2441.1040
1040A
1040NR

2441

OMB No. 1545-0074

2012Attachment
Sequence No. **21**

Name(s) shown on return

Sara Phlox

Your social security number

400-00-1039

Part I Persons or Organizations Who Provided the Care—You must complete this part.
(If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
	See Summary Page For Information			4000

Did you receive
dependent care benefits?

No

Yes

Complete only Part II below.

Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a.**Part II Credit for Child and Dependent Care Expenses****2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2012 for the person listed in column (a)
First	Last		
Samantha	Phlox	400-00-1057	2000
Sol	Phlox	400-00-1058	2000

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31**3****4** Enter your **earned income**. See instructions**4****5** If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4**5****6** Enter the **smallest** of line 3, 4, or 5**6****7** Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37.**7****8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

Over	But not over	Decimal amount is
\$0—15,000		.35
15,000—17,000		.34
17,000—19,000		.33
19,000—21,000		.32
21,000—23,000		.31
23,000—25,000		.30
25,000—27,000		.29
27,000—29,000		.28

If line 7 is:

Over	But not over	Decimal amount is
\$29,000—31,000		.27
31,000—33,000		.26
33,000—35,000		.25
35,000—37,000		.24
37,000—39,000		.23
39,000—41,000		.22
41,000—43,000		.21
43,000—No limit		.20

8

X.

9 Multiply line 6 by the decimal amount on line 8. If you paid 2011 expenses in 2012, see the instructions**9****10** Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions.**10****11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46**11**

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11862M

Form **2441** (2012)

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received in 2012. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12		
13	Enter the amount, if any, you carried over from 2011 and used in 2012 during the grace period. See instructions	13		
14	Enter the amount, if any, you forfeited or carried forward to 2013. See instructions	14	()
15	Combine lines 12 through 14. See instructions	15		
16	Enter the total amount of qualified expenses incurred in 2012 for the care of the qualifying person(s)	16		
17	Enter the smaller of line 15 or 16	17		
18	Enter your earned income . See instructions	18		
19	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). If married filing separately, see instructions. All others, enter the amount from line 18. 	19		
20	Enter the smallest of line 17, 18, or 19	20		
21	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19).	21		
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. Enter the amount here	22		
23	Subtract line 22 from line 15	23		
24	Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24		
25	Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. Form 1040A filers: Enter the smaller of line 20 or line 21	25		
26	Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter "DCB." Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB".	26		

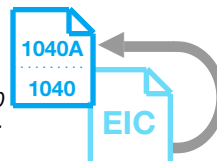
To claim the child and dependent care credit, complete lines 27 through 31 below.

27	Enter \$3,000 (\$6,000 if two or more qualifying persons)	27		
28	Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25	28		
29	Subtract line 28 from line 27. If zero or less, stop . You cannot take the credit. Exception. If you paid 2011 expenses in 2012, see the instructions for line 9	29		
30	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here.	30		
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	31		

SCHEDULE EIC
(Form 1040A or 1040)Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Sara Phlox

Earned Income Credit**Qualifying Child Information**Complete and attach to Form 1040A or 1040
only if you have a qualifying child.▶ See www.irs.gov/scheduleeic.

OMB No. 1545-0074

2012Attachment
Sequence No. **43**

Your social security number

400-00-1039

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See page 2 for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information**Child 1****Child 2****Child 3**

	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	First name Samantha Last name Phlox	First name Sol Last name Phlox	First name Last name
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2012. If your child was born and died in 2012 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	400-00-1057	400-00-1058	
3 Child's year of birth	Year 2 0 0 6 <i>If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year 2 0 0 8 <i>If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year _____ <i>If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>
4 a Was the child under age 24 at the end of 2012, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> <i>Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> <i>Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> <i>Go to line 4b.</i>
b Was the child permanently and totally disabled during any part of 2012?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	daughter	son	
6 Number of months child lived with you in the United States during 2012 • If the child lived with you for more than half of 2012 but less than 7 months, enter "7." • If the child was born or died in 2012 and your home was the child's home for the entire time he or she was alive during 2012, enter "12."	12 months <i>Do not enter more than 12 months.</i>	12 months <i>Do not enter more than 12 months.</i>	_____ months <i>Do not enter more than 12 months.</i>

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13339M

Schedule EIC (Form 1040A or 1040) 2012

SCHEDULE 8812
(Form 1040A
or 1040)Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Sara Phlox

Child Tax Credit▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**▶ **Information about Schedule 8812 and its separate instructions is at www.irs.gov/form1040.**

OMB No. 1545-0074

2012Attachment
Sequence No. 47

Your social security number

400-00-1039

Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)

Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit.
If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

- A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
- ☐ Yes ☐ No
- B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
- ☐ Yes ☐ No
- C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
- ☐ Yes ☐ No
- D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
- ☐ Yes ☐ No

Note: If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here. ▶ ☐

Part II Additional Child Tax Credit Filers

- 1 1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).
- 1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).
- 1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48).

If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.

- 2** Enter the amount from Form 1040, line 51, Form 1040A, line 33; or Form 1040NR, line 48 **2**
- 3** Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit **3**
- 4a** Earned income (see separate instructions) **4a**
- b** Nontaxable combat pay (see separate instructions) **4b**
- 5** Is the amount on line 4a more than \$3,000?
- ☐ **No.** Leave line 5 blank and enter -0- on line 6.
- ☐ **Yes.** Subtract \$3,000 from the amount on line 4a. Enter the result **5**
- 6** Multiply the amount on line 5 by 15% (.15) and enter the result **6**
- Next.** Do you have three or more qualifying children?
- ☐ **No.** If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the **smaller** of line 3 or line 6 on line 13.
- ☐ **Yes.** If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.

Part III Certain Filers Who Have Three or More Qualifying Children

7 Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see separate instructions

8 1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60.

1040A filers: Enter -0-.

1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.

9 Add lines 7 and 8

10 1040 filers: Enter the total of the amounts from Form 1040, lines 64a and 69.

1040A filers: Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions).

1040NR filers: Enter the amount from Form 1040NR, line 65.

11 Subtract line 10 from line 9. If zero or less, enter -0-

12 Enter the **larger** of line 6 or line 11
Next, enter the **smaller** of line 3 or line 12 on line 13.

7			
8			
9			
10			

11**12****Part IV Additional Child Tax Credit**

13 This is your additional child tax credit

13

Enter this amount on
Form 1040, line 65,
Form 1040A, line 39, or
Form 1040NR, line 63.
.....

DRAFT AS OF
August 27, 2012

Name(s) shown on return

Sara Phlox

Education Credits
(American Opportunity and Lifetime Learning Credits)

► See separate instructions to find out if you are eligible to take the credits.
► Instructions and more are at www.irs.gov/form8863. Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2012
Attachment
Sequence No. **50**

Your social security number

400 00 1039



Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	
4	Subtract line 3 from line 2. If zero or less, stop ; you cannot take any education credit	4	
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	6	
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you cannot take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/>	7	
8	Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below.	8	

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 8 of the Credit Limit Worksheet (see instructions)	9	400
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	
11	Enter the smaller of line 10 or \$10,000	11	
12	Multiply line 11 by 20% (.20)	12	
13	Enter: \$124,000 if married filing jointly; \$62,000 if single, head of household, or qualifying widow(er)	13	
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	17	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ►	18	
19	Nonrefundable education credits. Enter the amount from line 13 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31	19	

Name(s) shown on return

Sara Phlox

Your social security number

400 00 1039



Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.

Part III Student and Educational Institution Information

See instructions.

20 Student name (as shown on page 1 of your tax return) Sara Phlox	21 Student social security number (as shown on page 1 of your tax return) 400 00 1039
22 Educational institution information (see instructions)	
a. Name of first educational institution Port David University (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 1234 University Pkwy Tiptop, VA 24660 (2) Did the student receive Form 1098-T from this institution for 2012? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If you checked "No" in both (2) and (3) , skip (4) . (4) If you checked "Yes" in (2) or (3) , enter the institution's federal identification number (from Form 1098-T). _____	b. Name of second educational institution (if any) (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. (2) Did the student receive Form 1098-T from this institution for 2012? <input type="checkbox"/> Yes <input type="checkbox"/> No (3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No If you checked "No" in both (2) and (3) , skip (4) . (4) If you checked "Yes" in (2) or (3) , enter the institution's federal identification number (from Form 1098-T). _____
23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 24.	
24 Was the student enrolled at least half-time for at least one academic period that began in 2012 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) <input checked="" type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — Stop! Go to line 31 for this student.	
25 Did the student complete the first 4 years of post-secondary education before 2012? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 26.	
26 Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — See <i>Tip</i> below and complete either lines 27-30 or line 31 for this student.	
<div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> TIP When you figure your taxes, you may want to compare the American opportunity credit and lifetime learning credits, and choose the credit for each student that gives you the lower tax liability. You cannot take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, do not complete line 31. </div>	
American Opportunity Credit	
27 Adjusted qualified education expenses (see instructions). Do not enter more than \$4,000	27
28 Subtract \$2,000 from line 27. If zero or less enter -0-	28
29 Multiply line 28 by 25% (.25)	29
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1	30
Lifetime Learning Credit	
31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31

Form **8880****Credit for Qualified Retirement Savings Contributions**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

▶ Information about Form 8880 and its instructions is at www.irs.gov/form8880.**2012**Attachment
Sequence No. **54**

Name(s) shown on return

Your social security number

Sara Phlox

400-00-1039

You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$28,750 (\$43,125 if head of household; \$57,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1995, **(b)** is claimed as a dependent on someone else's 2012 tax return, or **(c)** was a **student** (see instructions).

- Traditional and Roth IRA contributions for 2012. **Do not** include rollover contributions
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2012 (see instructions)
- Add lines 1 and 2
- Certain distributions received **after** 2009 and **before** the due date (including extensions) of your 2012 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception
- Subtract line 4 from line 3. If zero or less, enter -0-
- In each column, enter the **smaller** of line 5 or \$2,000
- Add the amounts on line 6. If zero, **stop**; you cannot take this credit
- Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37
- Enter the applicable decimal amount shown below:

	(a) You	(b) Your spouse
1	1200	
2	0	
3		
4	0	
5		
6		
7		
8		

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
---	\$17,250	.5	.5	.5
\$17,250	\$18,750	.5	.5	.2
\$18,750	\$25,875	.5	.5	.1
\$25,875	\$28,125	.5	.2	.1
\$28,125	\$28,750	.5	.1	.1
\$28,750	\$34,500	.5	.1	.0
\$34,500	\$37,500	.2	.1	.0
\$37,500	\$43,125	.1	.1	.0
\$43,125	\$57,500	.1	.0	.0
\$57,500	---	.0	.0	.0

Note: If line 9 is zero, **stop**; you cannot take this credit.

- Multiply line 7 by line 9
- Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 44
- 1040 filers:** Enter the total of your credits from lines 47 through 49, and Schedule R, line 22.
 1040A filers: Enter the total of your credits from lines 29 through 31.
 1040NR filers: Enter the total of your credits from lines 45 and 46.
- Subtract line 12 from line 11. If zero, **stop**; you cannot take this credit
- Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 13 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47

9	X
10	
11	
12	
13	
14	

*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 33394D

Form **8880** (2012)


ATS/PATS Test Scenario 10
Taxpayer: Vance & Jane Ambrosia
SSN: 400-00-1040

Test Scenario 10 includes the following forms:

- **Form 1040EZ**
- **Form W-2 (primary & secondary)**

Primary and Secondary Date Of Birth 11/22/1978

Additional Instructions: Primary received \$2,898.00 in Unemployment Compensation with \$290.00 Federal withholding


		a Employee's social security number 400-00-1040		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 69-0000022				1 Wages, tips, other compensation 7417.00		2 Federal income tax withheld 433.00					
c Employer's name, address, and ZIP code BIBLO CREEK INC 776 SEQUOIA ST MILO, ME 04463				3 Social security wages 7417.00		4 Social security tax withheld 460.00					
				5 Medicare wages and tips 7417.00		6 Medicare tax withheld 108.00					
				7 Social security tips		8 Allocated tips					
d Control number				9		10 Dependent care benefits					
e Employee's first name and initial Last name VANCE AMBROSIA 511 SEQUOIA ST MILO, ME 04463				11 Nonqualified plans 13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 14 Other		12a See instructions for box 12 C o d e					
						12b C o d e					
						12c C o d e					
						12d C o d e					
f Employee's address and ZIP code											
15 State ME		Employer's state ID number 69-0000033		16 State wages, tips, etc. 7417.00		17 State income tax 211.00		18 Local wages, tips, etc.		19 Local income tax	
										20 Locality name	

Form **W-2** Wage and Tax
Statement

2012

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

		a Employee's social security number 400-00-1060		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 69-0000023				1 Wages, tips, other compensation 2551.00		2 Federal income tax withheld 0					
c Employer's name, address, and ZIP code MILO MANUFACTURING 222 SEQUOIA ST MILO ME 04463				3 Social security wages 2551.00		4 Social security tax withheld 158.00					
				5 Medicare wages and tips 2551.00		6 Medicare tax withheld 37.00					
				7 Social security tips		8 Allocated tips					
d Control number				9		10 Dependent care benefits					
e Employee's first name and initial Last name JANE AMBROSIA 511 SEQUOIA ST MILO ME 04463				Suff. 11 Nonqualified plans		12a See instructions for box 12					
						12b					
						12c					
						12d					
f Employee's address and ZIP code				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>							
15 State ME		Employer's state ID number 69-0000044		16 State wages, tips, etc. 2551.00		17 State income tax 51.00		18 Local wages, tips, etc.		19 Local income tax	

Form **W-2** Wage and Tax
Statement

2012

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

If there are no reject codes related to that particular form(s) or schedule(s), this will indicate that you have met the file specification and may file the form(s). You will receive an acceptance notification.

Comments and Suggestions

Please send any comments or suggestions regarding Publication 1436 to:

Internal Revenue Service

Attn: Carolyn W. Smith

SE:W:CAS:SP:eFS:OMS:I

5000 Ellin Road

Lanham, MD 20706

Official Business Penalty for Private Use, \$300

Tax Year 2012
Assurance Testing System (ATS) for
Modernized e-File (MeF)

WHAT IS MODERNIZED e-FILE (MeF)?

The Modernized e-File (MeF) system is a replacement of IRS tax return filing technology with a modernized, Internet-based electronic filing platform. MeF uses the widely accepted Extensible Markup Language (XML) format. This is an industry standard used when identifying, storing and transmitting data rather than the proprietary data transmission formats used by older e-File programs. MeF is successfully processing electronically filed tax returns for individuals, corporations, partnerships, excise tax filers, and exempt organizations.

MeF will accept the current Tax Year and two prior Tax Years. In Processing Year 2013, MeF will accept Tax Year 2010 (prior year), Tax Year 2011 (prior year) and Tax Year 2012 (current year) returns for Form 1040. Subsequent Tax Years added to the MeF Platform, will affect the filing of prior year returns through MeF.

- DO NOT file a Form 4868 for a prior year return.
- MeF will not be accepting Forms 8839 or 8854 for Tax Years 2011 and 2012, in XML or PDF.

Forms and schedules that may be filed with a prior year Tax Year 2010 return:

1040	Schedule EIC	2210	8863
Schedule A	Schedule M	2441	8880
Schedule B	Schedule R	4562	8888
Schedule C	Schedule SE	8283	W-2
Schedule D	1099-R	8812	
Schedule E	2106	8829	

Forms and schedules that may be filed with a prior year Tax Year 2011 return:

1040	2106	4835	5884-B	8615	8846	8888	8933
1040A	2106-EZ	4952	6198	8621	8853	8889	8936
1040EZ	2120	4970	6251	8689	8859	8891	8938
1040SS/PR	2210	4972	6252	8697	8862	8896	8941
Schedule A	2210-F	499W-2PR	6478	8801	8863	8900	8949
Schedule B	2350	5074	6765	8812	8864	8903	8958
Schedule C	2439	5329	6781	8814	8865	8906	9465
Schedule C-EZ	2441	5405	8082	8815	8865 Schedule K-1	8907	970
Schedule D	2555	5471	8275	8820	8865 Schedule O	8908	982
Schedule E	2555-EZ	5471 Schedule J	8275-R	8824	8865 Schedule P	8909	Form T
Schedule EIC	3468	5471 Schedule M	8283	8825	8866	8910	W-2
Schedule F	3800	5471 Schedule O	8379	8826	8867	8911	W-2AS
Schedule H	4136	56	8396	8828	8873	8912	W-2G
Schedule J	4137	5695	8582	8829	8874	8917	W-2GU
Schedule R	4255	5713	8586	8833	8880	8919	W-2VI
Schedule SE	4562	5713 Schedule A	8594	8834	8881	8925	
1099-R	4563	5713 Schedule B	8606	8835	8882	8930	
1116	4684	5713 Schedule C	8609-A	8844	8885	8931	
1310	4797	5884	8611	8845	8886	8932	

WHO MUST TEST?

Software developers must perform the applicable tests in this Test Package prior to being accepted into the 1040 MeF Program for the 2013 (Tax Year 2012) filing season. Software Developers / Transmitters, new to the MeF Platform must also perform a one-time Communication Test to ensure their ability to perform certain service requests.

Prior to testing, all software developers and transmitters must have obtained an Electronic Transmitter Identification Number (ETIN) and an Electronic Filer Identification Number (EFIN) through the application process.

Refer to Publication 3112, *IRS e-File Application and Participation* for more information on the application process.

SOFTWARE DEVELOPERS

To test software, the e-help Desk assigns a Test ETIN to software developers. This ETIN will remain in “Test” status and will not be moved to “Production” status; allowing a developer to test year round.

TRANSMITTERS

The ETIN assigned in the application process must be included in each message. The ETIN for transmitters will remain in “Test” status until the transmitter passes required Communication Testing with the IRS, at which time the ETIN will then move to “Production” status. This ETIN will remain in “Production Status”. Annual Communication Testing is not required. The Software Identification Number of the software they have purchased will validate transmitters each year. A transmitter may then request a Test ETIN, to use for continued testing once the original ETIN moves to “Production” status.

A transmitter must revise its IRS e-File application to indicate they will be using MeF, Internet XML transmission method, and check the appropriate Form 1040. This selection includes the 1040 form family, 4868, 2350, 56 and 9465. Failure to perform a one-time revision to the e-file application will result in an invalid ETIN and rejected submissions. The transmission status (“Test” or “Production”) of the ETIN used must match the Test/Production Indicator in the Message Header; otherwise, the message will reject.

Transmitters using A2A must also enroll the system(s) they will be using to conduct business with MeF to obtain a SystemID. If the transmitter and/or system(s) do not enroll, the transmitter will not be able to access MeF for Federal/State processing.

See the [Automated Enrollment \(AE\) User Guide](#) on IRS.gov for more information.

WHY TEST?

The purpose of testing prior to live processing is to ensure:

- Transmitters use the correct format and meet the Internal Revenue Service (IRS) MeF electronic filing specifications
- Returns have fewer validation and math errors
- IRS can receive and process the electronic submissions
- Filers understand and are familiar with the mechanics of electronic filing
- Transmitters can retrieve responses from MeF, including acknowledgement files

Note: The development of Publication 1436, *Test Package for Electronic Filers of Individual Income Tax Returns*, utilizes the most current draft forms and schedules available at the time of publishing. Be aware that late legislation may affect the content of test scenarios and related schemas. Although not required, we strongly recommend retesting through ATS when there are both minor and major schema changes.

WHAT IS TESTED?

The test package for Tax Year 2012 ATS consists of sixteen (16) tax return scenarios for Forms 1040, 1040A, 1040EZ, 1040SS/PR, 4868, 9465, 2350 and 56.

The test returns include a variety of forms and schedules accepted for electronic filing through 1040 MeF. The tests do not contain every possible condition; therefore, once a software developer has passed the tests, they may want to test additional conditions appropriate to its product and clientele.

The test scenarios provide information necessary to prepare selected forms and schedules. Test returns must be correctly prepared and computed before transmission. The IRS strongly recommends that each return run against a parser prior to transmission. IRS processing consists of two steps – schema validation and business rule validation.

Below are some XML resources that relate to XML schemas, software tools, and parsers. The IRS is not endorsing any product. These resources are for information only.

You may choose any third party parser toolkit or you may use your own.

- [W3C XML Home Page](#)
- [W3C XML Schema Home Page](#)
- [XML Spy](#)
- [Apaches Xerces Parser Toolkit](#)
- [Microsoft Core XML Services](#)

Note: The Modernized e-File Assurance Testing System configuration is not identical to the MeF Production system. A tester should not expect the same response time when testing in the ATS environment versus the Production environment. Do not use ATS for performance or load testing. However, testing a single extremely large return in one transmission is acceptable.

FORMATTING THE ENTITIES

Some addresses represented in the test scenarios reflect commas and periods. XML does not allow for commas and periods. Refer to XML e-File Types in Publication 4164 for proper formatting of name lines and addresses.

Example:

Test Scenario 8 address:

Rachel Peony
123 Juniper St
Arcadia, FL 34269

XML Format

Rachel<Peony (NameLine1Type)
123 Juniper St (StreetAddressType)
Arcadia (CityType)
FL (StateType)
34269 (ZipCodeType)

WHEN TO TEST

A new software developer that is ready to test must call the e-help Desk at **1-866-255-0654**. The e-help Desk will assist with all preparations necessary to begin testing, including the assignment of a SoftwareID to use when submitting returns.

Note: Vendors need a new SoftwareID for each tax year and each tax package supported.

TESTING GUIDELINES FOR SOFTWARE DEVELOPERS

It is not required that software provide for all forms or schedules, nor for all occurrences of a particular form or schedule. Upon initial contact with the e-help Desk and prior to the beginning of testing, a software developer must advise the e-help Desk of all limitations to its software package by completing and submitting a Questionnaire. If a software developer tests with limitations, then decides to support additional forms or schedules not included in the initial testing, the software developer must call the e-help Desk to update its Questionnaire. The added forms or schedules must successfully pass testing before moving to Production. The complete form requires testing with no field limitations, except for the number of occurrences.

Note: If you purchased current year ATS approved software, and the purchaser markets, brands and/or modifies the data from its original version, the purchaser must contact the e-help Desk at **1-866-255-0654**, to apply for a separate Software Identification Number. Upon your assignment of a separate Software Identification Number, you must perform a Communication Test.

FEDERAL/STATE TESTING FOR FORM 1040

ATS will begin on November 5, 2012, for both transmitters and states. Transmitters should test federal scenarios before attempting to test with the states. Contact each state for specific information on the scenarios to use for its state returns. Application-to-Application (A2A) or Internet Filing Application (IFA) are used to transmit both federal and state returns. States must retrieve state returns through A2A. If you will be participating in the Federal/State Electronic Filing Program for the Form 1040 family, you may use any of the test returns. Specific instructions are available from the participating states.

ELECTRONIC SIGNATURES

For Form 1040, the MeF electronic signature options are:

- Practitioner PIN Option
- Self-Select PIN Option

Identify the selected signature option in the Return Header. MeF validates that a signature is present for each return. Refer to Publication 4164, *Modernized e-File Guide for Software Developers and Transmitters*, for specific information regarding signature requirements.

PRACTITIONER PIN

Taxpayers using an Electronic Return Originator (ERO) may use the Practitioner PIN option. If a taxpayer is filing through an On-Line Provider, this option is not available. The Practitioner PIN option consists of two PINs – one for the taxpayer and one for the practitioner.

- **Taxpayer PIN** – The taxpayer chooses the PIN they wish to use to sign their return. The Taxpayer's PIN must be five numeric characters in addition, cannot contain all zeros.
- **Practitioner PIN** – The ERO selects an eleven character PIN to sign the return. The first six positions of the Practitioner PIN must be the ERO's EFIN. The next five positions will be made up of up to five numeric characters selected by the ERO.

The taxpayer must decide whether they want to enter their own PIN or whether they authorize the ERO to enter the PIN they choose as their signature. For the Form 1040 family, you must make this authorization on Form 8879.

The following fields are required for the Practitioner PIN method or the return will reject:

- Practitioner PIN
- PIN Entered By Indicator
- Taxpayer PIN
- Date Signed

REVIEWING ACKNOWLEDGEMENT FILES AND CORRECTING TESTS

You may transmit as many test returns as necessary until you receive no error messages on the scenarios. To successfully complete and pass ATS, you will need to correct all Business Rule violations.

FINAL TRANSMISSION

When you receive no rejects, software developers new to the MeF Platform will then be required to send one final message with one or more submissions to complete the communication testing process. Software developers that are already participating in MeF will not need to perform additional Communication Testing.

COMMUNICATION TEST FOR THE MeF SYSTEM

The IRS allows two means of transmission for MeF, Application-to-Application (A2A) and Internet Filing Application (IFA). The Electronic Management System (EMS) is not an option for MeF.

- If you will be transmitting returns through A2A, you must perform the Communication Test through A2A.
- If you will be transmitting returns through IFA, you must perform the Communication Test through IFA.
- If you will be transmitting returns through both portals, A2A and IFA, a Communication Test is required through both systems.

USING YOUR OWN TEST

After passing ATS, software developers may test with their own data using their test ETIN. You must use the same taxpayer entity information (name(s) and social security number(s)) provided in the test package for your independent tests.

Note: Do not use any other social security numbers other than the ones shown below for test scenarios.

SOCIAL SECURITY NUMBERS TO USE FOR TESTING

Social Security Numbers valid for testing have “00” as the 4th and 5th digits.

- 400-00-1001 through 400-00-1101 for federal tax returns and linked Federal/State returns
- 400-00-3500 through 400-00-8099 and 700-00-0000 through 700-00-2000 for unlinked state returns

The following business rules are applicable to 1040 MeF ATS:

R0000-129-01 – The 4th and 5th digits of the ‘PrimarySSN’ in the Return Header must be equal to “00” for testing.

R0000-130-01 – The 4th and 5th digits of the ‘SpouseSSN’ in the Return Header must be equal to “00” for testing.

R0000 – 129 – Primary SSN in the Return Header must be valid for testing.

R0000 – 130 – If Spouse SSN in the Return Header has a value, it must be valid for testing.

Test returns submitted to 1040 MeF ATS, which include a Primary SSN or Spouse SSN outside of the ranges shown above, will reject.

SOCIAL SECURITY RANGE FOR STATE RETURNS TESTING

Arkansas	400-00-5500 to 400-00-5599
Alabama	400-00-7400 to 400-00-7499
Arizona	400-00-7500 to 400-00-7599
Colorado	400-00-5600 to 400-00-5699
Connecticut	400-00-5700 to 400-00-5799
Delaware	400-00-5800 to 400-00-5899
District of Columbia	400-00-7300 to 400-00-7399
Georgia	400-00-6600 to 400-00-6699
Hawaii	400-00-7900 to 400-00-7999
Idaho	400-00-5900 to 400-00-5999
Illinois	400-00-3500 to 400-00-3599
Indiana	400-00-4000 to 400-00-4099
Iowa	400-00-6000 to 400-00-6099
Kansas	400-00-4100 to 400-00-4199
Kentucky	400-00-4200 to 400-00-4299
Louisiana	400-00-4300 to 400-00-4399
Maryland	400-00-7200 to 400-00-7299
Michigan	400-00-4500 to 400-00-4599
Mississippi	400-00-4600 to 400-00-4699
Missouri	400-00-6100 to 400-00-6199
Montana	400-00-6800 to 400-00-6899
Nebraska	400-00-6200 to 400-00-6299
New Jersey	400-00-6300 to 400-00-6399
New Mexico	700-00-0000 to 700-00-2000
New York	400-00-4800 to 400-00-4899
North Carolina	400-00-4900 to 400-00-4999
North Dakota	400-00-7700 to 400-00-7799
Ohio	400-00-7600 to 400-00-7699
Oklahoma	400-00-5000 to 400-00-5099
Oregon	400-00-6400 to 400-00-6499
Pennsylvania	400-00-7100 to 400-00-7199
Rhode Island	400-00-6900 to 400-00-6999
South Carolina	400-00-5100 to 400-00-5199
Utah	400-00-5200 to 400-00-5299
Vermont	400-00-8000 to 400-00-8099
Virginia	400-00-7000 to 400-00-7099
West Virginia	400-00-5300 to 400-00-5399
Wisconsin	400-00-5400 to 400-00-5499

ATS Test Scenario 1
Taxpayer: Sue Magnolia
SSN: 400-00-1032

Test Scenario 1 includes the following forms:

- W-2
- Form 1099R
- Form 1040
- Form 2555


Taxpayer Foreign Address:

EB 973 Salt Lake City
Sector 10
Kolkata IN 700088

Employer's Foreign Address:

A-11 Tall Rd
Kolkata IN 700055

No Form 2555 was ever filed.
A separate foreign residence was not maintained for your family.

		a Employee's social security number 400-00-1032		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 69-0000004				1 Wages, tips, other compensation 25,000		2 Federal income tax withheld					
c Employer's name, address, and ZIP code ABC Flowers 1111 Main Street Monroe, LA 71201				3 Social security wages 25,000		4 Social security tax withheld 1,550					
				5 Medicare wages and tips 25,000		6 Medicare tax withheld 363					
				7 Social security tips		8 Allocated tips					
d Control number				9		10 Dependent care benefits					
e Employee's first name and initial Last name Sue Magnolia 2030 Pecan Street Monroe, LA 71201				11 Nonqualified plans Suff.		12a See instructions for box 12					
						13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>					
						14 Other					
						12b					
f Employee's address and ZIP code						12c					
						12d					
15 State LA		Employer's state ID number 69-0000005		16 State wages, tips, etc. 25,000		17 State income tax 500		18 Local wages, tips, etc.		19 Local income tax	

Form **W-2** Wage and Tax
Statement

2012

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code Brushy Creek Enterprise 5555 Red Street Monroe, LA 71201		1 Gross distribution \$ 50,000 2a Taxable amount \$ 50,000		OMB No. 1545-0119 2012 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S federal identification number 69-0000005		RECIPIENT'S identification number 400-00-1032		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>	
RECIPIENT'S name Sue Magnolia Street address (including apt. no.) 2030 Pecan Street City, state, and ZIP code Monroe, LA 71201		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 7,500		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service.	
		5 Employee contributions / Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$			
		7 Distribution code(s) IRA/SEP/SIMPLE <input type="checkbox"/>		8 Other \$ %			
		9a Your percentage of total distribution %		9b Total employee contributions \$			
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.		12 State tax withheld \$		13 State/Payer's state no.	
14 State distribution \$				15 Local tax withheld \$		16 Name of locality	
17 Local distribution \$				18		19	
Account number (see instructions)							

Form **1099-R**

www.irs.gov/form1099r

Department of the Treasury - Internal Revenue Service

Form

1040

Department of the Treasury—Internal Revenue Service

(99)

U.S. Individual Income Tax Return**2012**

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning _____, 2012, ending _____, 20		See separate instructions.
Your first name and initial	Last name	Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no. ▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	Foreign postal code

Filing Status

Check only one box.

- 1 ☐ Single
- 2 ☐ Married filing jointly (even if only one had income)
- 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
- 4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
- 5 ☐ Qualifying widow(er) with dependent child

ExemptionsIf more than four dependents, see instructions and check here ▶ ☐

6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a				Boxes checked on 6a and 6b No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above Add numbers on lines above ▶
b <input type="checkbox"/> Spouse				
c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
(1) First name	Last name			<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
d Total number of exemptions claimed				

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	
8a	Taxable interest. Attach Schedule B if required	8a	
b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
b	Taxable amount	15b	
16a	Pensions and annuities	16a	
b	Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	
b	Taxable amount	20b	
21	Other income. List type and amount	21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	

Adjusted Gross Income

23	Reserved	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	Deductible part of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid	31a	
b	Recipient's SSN ▶		
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Reserved	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35	36	
37	Subtract line 36 from line 22. This is your adjusted gross income ▶	37	

Form 1040 (2012)

Tax and Credits**Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$5,950

Married filing jointly or Qualifying widow(er), \$11,900

Head of household, \$8,700

38	Amount from line 37 (adjusted gross income)	38	
39a	Check <input type="checkbox"/> You were born before January 2, 1948, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1948, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
41	Subtract line 40 from line 38	41	
42	Exemptions. Multiply \$3,800 by the number on line 6d.	42	
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 election	44	
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45	46	
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 19	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit. Attach Schedule 8812, if required	51	
52	Residential energy credit. Attach Form 5695	52	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Other taxes. Enter code(s) from instructions	60	
61	Add lines 55 through 60. This is your total tax	61	

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	
63	2012 estimated tax payments and amount applied from 2011 return	63	
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election 64b		
65	Additional child tax credit. Attach Schedule 8812	65	
66	American opportunity credit from Form 8863, line 8	66	
67	Reserved	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	

Refund

Direct deposit? See instructions.

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	
74a	Amount of line 73 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	74a	
b	Routing number 0 1 2 3 4 5 6 7 2 c Type: <input type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings		
d	Account number 9 8 7 6 5 4 3		
75	Amount of line 73 you want applied to your 2013 estimated tax	75	
76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	
77	Estimated tax penalty (see instructions)	77	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name Phone no. Personal identification number (PIN)

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name Monroe Accounting	Firm's EIN 69-0000003	Phone no. 800-555-637		
Firm's address 401 Blue Avenue Monroe, LA 71201				

Foreign Earned Income

▶ Attach to Form 1040.

▶ Information about Form 2555 and its separate instructions is at www.irs.gov/form2555.**For Use by U.S. Citizens and Resident Aliens Only**

Name shown on Form 1040

Sue Magnolia

Your social security number

400-00-1032

Part I General Information

- 1** Your foreign address (including country)
EB 973 Salt Lake City Sector 10 Kolkata IN 700088
- 2** Your occupation
Engineer
- 3** Employer's name ▶ ABC Flowers
- 4a** Employer's U.S. address ▶ 1111 Main Street Monroe, LA 71201
- b** Employer's foreign address ▶ A-11 Tall Road Kolkata IN 700055
- 5** Employer is (check ▶ **a** ☒ A foreign entity **b** ☐ A U.S. company **c** ☐ Self
any that apply: **d** ☐ A foreign affiliate of a U.S. company **e** ☐ Other (specify) ▶
- 6a** If you previously filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ▶
- b** If you did not previously file Form 2555 or 2555-EZ to claim either of the exclusions, check here ▶ ☒ and go to line 7.
- c** Have you ever revoked either of the exclusions? ☐ Yes ☒ No
- d** If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶
- 7** Of what country are you a citizen/national? ▶ United States
- 8a** Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See **Second foreign household** in the instructions ☐ Yes ☒ No
- b** If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ▶
- 9** List your tax home(s) during your tax year and date(s) established. ▶ My home is India: 01-01-2012

Next, complete either Part II or Part III. If an item does not apply, enter "NA." If you do not give the information asked for, any exclusion or deduction you claim may be disallowed.

Part II Taxpayers Qualifying Under Bona Fide Residence Test (see instructions)

- 10** Date bona fide residence began ▶ , and ended ▶
- 11** Kind of living quarters in foreign country ▶ **a** ☐ Purchased house **b** ☐ Rented house or apartment **c** ☐ Rented room
d ☐ Quarters furnished by employer
- 12a** Did any of your family live with you abroad during any part of the tax year? ☐ Yes ☐ No
- b** If "Yes," who and for what period? ▶
- 13a** Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you are not a resident of that country? See instructions ☐ Yes ☐ No
- b** Are you required to pay income tax to the country where you claim bona fide residence? See instructions ☐ Yes ☐ No
- If you answered "Yes" to 13a and "No" to 13b, you do not qualify as a bona fide resident. Do not complete the rest of this part.**
- 14** If you were present in the United States or its possessions during the tax year, complete columns (a)–(d) below. **Do not** include the income from column (d) in Part IV, but report it on Form 1040.

(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

- 15a** List any contractual terms or other conditions relating to the length of your employment abroad. ▶
- b** Enter the type of visa under which you entered the foreign country. ▶
- c** Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation ☐ Yes ☐ No
- d** Did you maintain a home in the United States while living abroad? ☐ Yes ☐ No
- e** If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. ▶

Part III Taxpayers Qualifying Under Physical Presence Test (see instructions)

- 16** The physical presence test is based on the 12-month period from **01-01-2012** through **Continue**
- 17** Enter your principal country of employment during your tax year. **India**
- 18** If you traveled abroad during the 12-month period entered on line 16, complete columns (a)–(f) below. Exclude travel between foreign countries that did not involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." **Do not** include the income from column (f) below in Part IV, but report it on Form 1040.

(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	(d) Full days present in country	(e) Number of days in U.S. on business	(f) Income earned in U.S. on business (attach computation)
Physically present in a foreign country or countries for the entire 12-month period					

Part IV All Taxpayers

Note: Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2012 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. **Do not** include income from line 14, column (d), or line 18, column (f). Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 all income you received in 2012, no matter when you performed the service.

2012 Foreign Earned Income		Amount (in U.S. dollars)	
19 Total wages, salaries, bonuses, commissions, etc.		19	25,000
20 Allowable share of income for personal services performed (see instructions):			
a In a business (including farming) or profession		20a	0
b In a partnership. List partnership's name and address and type of income. ▶		20b	0
21 Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):			
a Home (lodging)		21a	0
b Meals		21b	0
c Car		21c	0
d Other property or facilities. List type and amount. ▶		21d	0
22 Allowances, reimbursements, or expenses paid on your behalf for services you performed:			
a Cost of living and overseas differential	22a 0		
b Family	22b 0		
c Education	22c 0		
d Home leave	22d 0		
e Quarters	22e 0		
f For any other purpose. List type and amount. ▶	22f 0		
g Add lines 22a through 22f		22g	0
23 Other foreign earned income. List type and amount. ▶		23	0
24 Add lines 19 through 21d, line 22g, and line 23		24	
25 Total amount of meals and lodging included on line 24 that is excludable (see instructions)		25	0
26 Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your 2012 foreign earned income ▶		26	

Part V All Taxpayers

- 27** Enter the amount from line 26 **27**
- Are you claiming the housing exclusion or housing deduction?
- ☐ **Yes.** Complete Part VI.
- ☒ **No.** Go to Part VII.

Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction

- 28** Qualified housing expenses for the tax year (see instructions) **28**
- 29a** Enter location where housing expenses incurred (see instructions) ▶
- b** Enter limit on housing expenses (see instructions) **29b**
- 30** Enter the **smaller** of line 28 or line 29b **30**
- 31** Number of days in your qualifying period that fall within your 2012 tax year (see instructions) **31** days
- 32** Multiply \$41.57 by the number of days on line 31. If 366 is entered on line 31, enter \$15,216.00 here **32**
- 33** Subtract line 32 from line 30. If the result is zero or less, do not complete the rest of this part or any of Part IX **33**
- 34** Enter employer-provided amounts (see instructions) **34**
- 35** Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than "1.000" **35** × .
- 36** **Housing exclusion.** Multiply line 33 by line 35. Enter the result but do not enter more than the amount on line 34. Also, complete Part VIII **36** ▶
- Note:** The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.

Part VII Taxpayers Claiming the Foreign Earned Income Exclusion

- 37** Maximum foreign earned income exclusion **37** \$95,100 00
- 38** • If you completed Part VI, enter the number from line 31.
• All others, enter the number of days in your qualifying period that } **38** 366 days
fall within your 2012 tax year (see the instructions for line 31).
- 39** • If line 38 and the number of days in your 2012 tax year (usually 366) are the same, enter "1.000."
• Otherwise, divide line 38 by the number of days in your 2012 tax year and enter the result as } **39** × .
a decimal (rounded to at least three places).
- 40** Multiply line 37 by line 39 **40**
- 41** Subtract line 36 from line 27 **41**
- 42** **Foreign earned income exclusion.** Enter the **smaller** of line 40 or line 41. Also, complete Part VIII ▶ **42**

Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both

- 43** Add lines 36 and 42 **43**
- 44** Deductions allowed in figuring your adjusted gross income (Form 1040, line 37) that are allocable to the excluded income. See instructions and attach computation **44**
- 45** Subtract line 44 from line 43. Enter the result here and in parentheses on **Form 1040, line 21.** Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 **45**

Part IX Taxpayers Claiming the Housing Deduction—Complete this part only if (a) line 33 is more than line 36 and (b) line 27 is more than line 43.

- 46** Subtract line 36 from line 33 **46**
- 47** Subtract line 43 from line 27 **47**
- 48** Enter the **smaller** of line 46 or line 47 **48**
- Note:** If line 47 is **more than** line 48 and you could not deduct all of your 2011 housing deduction because of the 2011 limit, use the housing deduction carryover worksheet in the instructions to figure the amount to enter on line 49. Otherwise, go to line 50.
- 49** Housing deduction carryover from 2011 (from housing deduction carryover worksheet in the instructions) **49**
- 50** **Housing deduction.** Add lines 48 and 49. Enter the total here and on Form 1040 to the left of line 36. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line **50** ▶

ATS Test Scenario 2
Taxpayer: David Gardner
SSN: 400-00-1047

Test Scenario 2 includes the following forms:

- Form W-2
- Form 1040
- Schedule B
- Form 8938


Assume Taxpayer made 4 timely estimated tax payments for all these dates:

April 17, 2012 in the amount of \$4,000
June 15, 2012 in the amount of \$4,000
September 17, 2012 in the amount of \$4,000
January 15, 2013 in the amount of \$4,000

Foreign currency exchange rate as of 06/30/2012 is 1.0300.

Foreign currency exchange rate for 12/31/2012 is not available at this time.

Form 1116 - Foreign Tax Credit is not required because no foreign taxes were paid.

		a Employee's social security number 400-00-1047		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 69-0000056				1 Wages, tips, other compensation 25,000		2 Federal income tax withheld 3,750					
c Employer's name, address, and ZIP code Las Vegas School OF Performing Arts 315 S. 10th St. Las Vegas, NV 89101				3 Social security wages 25,000		4 Social security tax withheld 1,550					
				5 Medicare wages and tips 25,000		6 Medicare tax withheld 363					
				7 Social security tips		8 Allocated tips					
d Control number				9		10 Dependent care benefits					
e Employee's first name and initial Last name Suff. David Gardner 2250 W. Sahara Ave. Las Vegas, NV 89146				11 Nonqualified plans		12a See instructions for box 12					
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b					
				14 Other		12c					
						12d					
f Employee's address and ZIP code											
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2** Wage and Tax
Statement

2012

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

Form

1040

Department of the Treasury—Internal Revenue Service

(99)

U.S. Individual Income Tax Return**2012**

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning _____, 2012, ending _____, 20		See separate instructions.
Your first name and initial David	Last name Gardner	Your social security number 4 0 0 0 1 0 4 7
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. 5250 W. Sahara Avenue		Apt. no. ▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Las Vegas, Nevada 89146		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input checked="" type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	Foreign postal code

Filing Status Check only one box.

1 <input checked="" type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶	4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ _____ 5 <input type="checkbox"/> Qualifying widow(er) with dependent child
---	--

Exemptions

6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a b <input type="checkbox"/> Spouse c Dependents: <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:30%;">(1) First name</th> <th style="width:30%;">Last name</th> <th style="width:20%;">(2) Dependent's social security number</th> <th style="width:20%;">(3) Dependent's relationship to you</th> <th style="width:10%;">(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> </tbody> </table>	(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)					<input type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>	Boxes checked on 6a and 6b 1 No. of children on 6c who: • lived with you 0 • did not live with you due to divorce or separation (see instructions) 0 Dependents on 6c not entered above 0 Add numbers on lines above ▶ 1
(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)																						
				<input type="checkbox"/>																						
				<input type="checkbox"/>																						
				<input type="checkbox"/>																						
				<input type="checkbox"/>																						
d Total number of exemptions claimed																										

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 8a Taxable interest. Attach Schedule B if required b Tax-exempt interest. Do not include on line 8a 8b _____ 9a Ordinary dividends. Attach Schedule B if required b Qualified dividends 9b _____ 10 Taxable refunds, credits, or offsets of state and local income taxes 11 Alimony received 12 Business income or (loss). Attach Schedule C or C-EZ 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/> 13 _____ 14 Other gains or (losses). Attach Form 4797 15a IRA distributions 15a _____ b Taxable amount 15b _____ 16a Pensions and annuities 16a _____ b Taxable amount 16b _____ 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 18 Farm income or (loss). Attach Schedule F 19 Unemployment compensation 20a Social security benefits 20a _____ b Taxable amount 20b _____ 21 Other income. List type and amount _____ 21 _____ 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶ 22 _____	7 _____ 8a 67000 9a _____ 10 _____ 11 _____ 12 _____ 13 _____ 14 _____ 15b _____ 16b _____ 17 _____ 18 _____ 19 _____ 20b _____ 21 _____ 22 _____
---	---

Adjusted Gross Income

23 Reserved 23 _____ 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 _____ 25 Health savings account deduction. Attach Form 8889 25 _____ 26 Moving expenses. Attach Form 3903 26 _____ 27 Deductible part of self-employment tax. Attach Schedule SE 27 _____ 28 Self-employed SEP, SIMPLE, and qualified plans 28 _____ 29 Self-employed health insurance deduction 29 _____ 30 Penalty on early withdrawal of savings 30 _____ 31a Alimony paid b Recipient's SSN ▶ _____ 31a _____ 32 IRA deduction 32 _____ 33 Student loan interest deduction 33 _____ 34 Reserved 34 _____ 35 Domestic production activities deduction. Attach Form 8903 35 _____ 36 Add lines 23 through 35 36 _____ 37 Subtract line 36 from line 22. This is your adjusted gross income ▶ 37 _____	23 _____ 24 _____ 25 _____ 26 _____ 27 _____ 28 _____ 29 _____ 30 _____ 31a _____ 32 _____ 33 _____ 34 _____ 35 _____ 36 _____ 37 _____
---	--

Form 1040 (2012)

Tax and Credits**Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$5,950

Married filing jointly or Qualifying widow(er), \$11,900

Head of household, \$8,700

38	Amount from line 37 (adjusted gross income)	38	
39a	Check <input type="checkbox"/> You were born before January 2, 1948, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1948, <input type="checkbox"/> Blind. Total boxes checked 39a <input type="checkbox"/>		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
41	Subtract line 40 from line 38	41	
42	Exemptions. Multiply \$3,800 by the number on line 6d.	42	
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 election	44	
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45	46	
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 19	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit. Attach Schedule 8812, if required	51	
52	Residential energy credit. Attach Form 5695	52	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Other taxes. Enter code(s) from instructions	60	
61	Add lines 55 through 60. This is your total tax	61	

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	
63	2012 estimated tax payments and amount applied from 2011 return	63	
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election 64b		
65	Additional child tax credit. Attach Schedule 8812	65	
66	American opportunity credit from Form 8863, line 8	66	
67	Reserved	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	

Refund

Direct deposit? See instructions.

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73										
74a	Amount of line 73 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	74a										
b	Routing number <table border="1"><tr><td>0</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>2</td></tr></table> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings	0	1	2	3	4	5	6	7	2		
0	1	2	3	4	5	6	7	2				
d	Account number <table border="1"><tr><td>9</td><td>8</td><td>7</td><td>6</td><td>5</td><td>4</td><td>3</td></tr></table>	9	8	7	6	5	4	3				
9	8	7	6	5	4	3						
75	Amount of line 73 you want applied to your 2013 estimated tax	75										
76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76										
77	Estimated tax penalty (see instructions)	77										

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name Phone no. Personal identification number (PIN)

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name Orchid Tax	Firm's EIN 69-0000001	Firm's address 765 Juniper Street Las Vegas, Nevada 89146	Phone no. 800-555-3636	

SCHEDULE B
(Form 1040A or 1040)**Interest and Ordinary Dividends**

OMB No. 1545-0074

2012
Attachment
Sequence No. **08**Department of the Treasury
Internal Revenue Service (99)▶ **Attach to Form 1040A or 1040.**▶ **See instructions on back.**

Name(s) shown on return

David Gardner

Your social security number

400-00-1047**Part I**
Interest(See instructions
on back and the
instructions for
Form 1040A, or
Form 1040,
line 8a.)**Note.** If you
received a Form
1099-INT, Form
1099-OID, or
substitute
statement from
a brokerage firm,
list the firm's
name as the
payer and enter
the total interest
shown on that
form.

- 1**
- List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶

Bank of Las Vegas
Canadian Trust Bank**Amount**12,00055,000**1**

- 2**
- Add the amounts on line 1
-
- 3**
- Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
-
- 4**
- Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶

2**3****4****Note.** If line 4 is over \$1,500, you must complete Part III.**Amount****Part II**
Ordinary Dividends(See instructions
on back and the
instructions for
Form 1040A, or
Form 1040,
line 9a.)**Note.** If you
received a Form
1099-DIV or
substitute
statement from
a brokerage firm,
list the firm's
name as the
payer and enter
the ordinary
dividends shown
on that form.

- 5**
- List name of payer ▶

5

- 6**
- Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶

6**Note.** If line 6 is over \$1,500, you must complete Part III.**Part III**
Foreign Accounts and Trusts(See
instructions on
back.)You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a**
- At any time during 2012, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions

Yes **No**

✓

If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements

✓

- b**
- If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located ▶
- CANADA

- 8**
- During 2012, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back

✓

Statement of Specified Foreign Financial Assets

OMB No. 1545-2195

Attachment
Sequence No. **175**

▶ See separate instructions

▶ Attach to your tax return

If you have attached additional sheets, check here ☐

Name(s) shown on return

David Gardner

Identifying number

400-00-1047

Number, street, and room or suite no. (if a P.O. box, see instructions)

2250 W. Sahara Ave

City or town, province or state, and country (including postal code)

Las Vegas, NV 89146

For tax year beginning

, 20 12 , and ending

, 20 12

Note. All information must be in English. Show all amounts in U.S. dollars. Show currency conversion rates in Part I, line 6(2), or Part II, line 6(2).

Type of filer

a Specified individual (1) ☐ Married filing a joint return (2) ☒ Other individualb Specified domestic entity (1) ☐ Partnership (2) ☐ Corporation (3) ☐ Trust (4) ☐ EstateCheck this box if this is an original, amended, or supplemental Form 8938 for attachment to a previously filed return ☐

Part I Foreign Deposit and Custodial Accounts (see instructions)

If you have more than one account to report, attach a continuation sheet with the same information for each additional account (see instructions).

1 Type of account <input checked="" type="checkbox"/> Deposit <input type="checkbox"/> Custodial		2 Account number or other designation 9876543
3 Check all that apply		
a <input type="checkbox"/> Account opened during tax year b <input type="checkbox"/> Account closed during tax year		
c <input type="checkbox"/> Account jointly owned with spouse d <input type="checkbox"/> No tax item reported in Part III with respect to this account		
4 Maximum value of account during tax year		\$ 889,970
5 Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
6 If you answered "Yes" to line 5, complete all that apply.		
(1) Foreign currency in which account is maintained Canadian Dollar	(2) Foreign currency exchange rate used to convert to U.S. dollars 1.0300	(3) Source of exchange rate used if not from U.S. Treasury Financial Management Service

7 Name of financial institution in which account is maintained

Canadian Trust Bank

8 Mailing address of financial institution in which account is maintained. Number, street, and room or suite no.

10-123 1/2 Main Street NW

9 City or town, province or state, and country (including postal code)

Montreal QC H3Z 2Y7 Canada

Part II Other Foreign Assets (see instructions)

Note. If you reported specified foreign financial assets on Forms 3520, 3520-A, 5471, 8621, 8865, or 8891 you do not have to include the assets on Form 8938. You must complete Part IV. See instructions.

If you have more than one asset to report, attach a continuation sheet with the same information for each additional asset (see instructions).

1 Description of asset	2 Identifying number or other designation
3 Complete all that apply	
a Date asset acquired during tax year, if applicable	
b Date asset disposed of during tax year, if applicable	
c <input type="checkbox"/> Check if asset jointly owned with spouse d <input type="checkbox"/> Check if no tax item reported in Part III with respect to this asset	
4 Maximum value of asset during tax year (check box that applies)	
a <input type="checkbox"/> \$0 - \$50,000 b <input type="checkbox"/> \$50,001 - \$100,000 c <input type="checkbox"/> \$100,001 - \$150,000 d <input type="checkbox"/> \$150,001 - \$200,000	
e If more than \$200,000, list value \$	
5 Did you use a foreign currency exchange rate to convert the value of the asset into U.S. dollars? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 37753A

Form **8938** (11-2012)

Part II Other Foreign Assets (continued)**6** If you answered "Yes" to line 5, complete all that apply.**(1)** Foreign currency in which asset is denominated**(2)** Foreign currency exchange rate used to convert to U.S. dollars**(3)** Source of exchange rate used if not from U.S. Treasury Financial Management Service**7** If asset reported in Part II, line 1, is stock of a foreign entity or an interest in a foreign entity, report the following information.**a** Name of foreign entity _____**b** Type of foreign entity **(1)** ☐ Partnership **(2)** ☐ Corporation **(3)** ☐ Trust **(4)** ☐ Estate**c** ☐ Check if foreign entity is a PFIC**d** Mailing address of foreign entity. Number, street, and room or suite no. _____**e** City or town, province or state, and country (including postal code) _____**8** If asset reported in Part II, line 1, is not stock of a foreign entity or an interest in a foreign entity, report the following information for the asset.**Note.** If this asset has more than one issuer or counterparty, attach a continuation sheet with the same information for each additional issuer or counterparty (see instructions).**a** Name of issuer or counterparty _____Check if information is for ☐ Issuer ☐ Counterparty**b** Type of issuer or counterparty**(1)** ☐ Individual **(2)** ☐ Partnership **(3)** ☐ Corporation **(4)** ☐ Trust **(5)** ☐ Estate**c** Check if issuer or counterparty is a ☐ U.S. person ☐ Foreign person**d** Mailing address of issuer or counterparty. Number, street, and room or suite no. _____**e** City or town, province or state, and country (including postal code) _____**Part III Summary of Tax Items Attributable to Specified Foreign Financial Assets** (see instructions)

Asset Category	Tax item	Amount reported on form or schedule	Where reported	
			Form and line	Schedule and line
I. Foreign Deposit and Custodial Accounts	a Interest	\$		
	b Dividends	\$		
	c Royalties	\$		
	d Other income	\$		
	e Gains (losses)	\$		
	f Deductions	\$		
	g Credits	\$		
II. Other Foreign Assets	a Interest	\$		
	b Dividends	\$		
	c Royalties	\$		
	d Other income	\$		
	e Gains (losses)	\$		
	f Deductions	\$		
	g Credits	\$		

Part IV Excepted Specified Foreign Financial Assets (see instructions)

If you reported specified foreign financial assets on the following forms, check the appropriate box(es). Indicate number of forms filed. You do not need to include these assets on Form 8938 for the tax year.

<input type="checkbox"/> 3520	Number of forms _____	<input type="checkbox"/> 3520-A	Number of forms _____	<input type="checkbox"/> 5471	Number of forms _____
<input type="checkbox"/> 8621	Number of forms _____	<input type="checkbox"/> 8865	Number of forms _____	<input type="checkbox"/> 8891	Number of forms _____

ATS Test Scenario 3
Taxpayer: Sam and Gloria Gardenia
SSN: 400-00-1034

Test Scenario 3 includes the following forms:

- Form W-2 (2)
- Form 1040
- Schedule B
- Schedule C
- Schedule EIC
- Form 8815
- Form 8862
- Form 8867
- Form 8888

Primary Date of Birth = August 7, 1968

Secondary Date of Birth = May 9, 1974

1st Dependent Date of Birth = November 11, 1999

2nd Dependent Date of Birth = September 24, 1992


3rd Dependent Date of Birth = June 28, 1990

Form 8862 line 6a
Assume two addresses

602 Cashew St
Bristol, TN 37620

145 Cashew St
Bristol, TN 37620

Schedule C Part IV line 44a
Assume all mileage occurred before July 1, 2012.


		a Employee's social security number 400-00-1034		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 69-0000002				1 Wages, tips, other compensation 6,897		2 Federal income tax withheld 300					
c Employer's name, address, and ZIP code Citrus College 545 Cashew St Bristol, TN 37620				3 Social security wages 6,897		4 Social security tax withheld 428					
				5 Medicare wages and tips 6,897		6 Medicare tax withheld 100					
				7 Social security tips		8 Allocated tips					
d Control number				9		10 Dependent care benefits					
e Employee's first name and initial Last name Suff. Sam Gardenia 602 Cashew St Bristol, TN 37620				11 Nonqualified plans		12a See instructions for box 12					
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b					
				14 Other		12c					
						12d					
f Employee's address and ZIP code											
15 State Employer's state ID number TN 69-0000002		16 State wages, tips, etc. 6,897		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2** Wage and Tax
Statement

2012

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

		a Employee's social security number 400-00-1048		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 69-0000001				1 Wages, tips, other compensation 29,964		2 Federal income tax withheld					
c Employer's name, address, and ZIP code Bristol Insurance Agency 822 Cashew St Bristol, TN 37620				3 Social security wages 29,964		4 Social security tax withheld 1,858					
				5 Medicare wages and tips 29,964		6 Medicare tax withheld 434					
				7 Social security tips		8 Allocated tips					
d Control number				9		10 Dependent care benefits					
e Employee's first name and initial Last name Suff. Gloria Gardenia 602 Cashew St Bristol, TN 37620				11 Nonqualified plans		12a See instructions for box 12					
				13 Statutory employee Retirement plan Third-party sick pay <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b					
				14 Other		12c					
						12d					
f Employee's address and ZIP code											
15 State TN		Employer's state ID number 69-0000001		16 State wages, tips, etc. 29,964		17 State income tax 1,500		18 Local wages, tips, etc.		19 Local income tax	
										20 Locality name	

Form **W-2** Wage and Tax
Statement

2012

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

Form **1040** Department of the Treasury—Internal Revenue Service (99) **2012** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning , 2012, ending , 20 See separate instructions.

Your first name and initial **Sam** Last name **Gardenia** Your social security number **4 0 0 0 1 0 3 4**

If a joint return, spouse's first name and initial **Gloria** Last name **Gardenia** Spouse's social security number **4 0 0 0 1 0 4 8**

Home address (number and street). If you have a P.O. box, see instructions. **602 Cashew St** Apt. no. **▲** Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **Bristol TN 37620** Presidential Election Campaign

Foreign country name Foreign province/state/county Foreign postal code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☒ You ☒ Spouse

Filing Status

1 ☐ Single 4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. **▶**

2 ☒ Married filing jointly (even if only one had income) 5 ☐ Qualifying widow(er) with dependent child

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. **▶**

Check only one box.

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a } Boxes checked on 6a and 6b **2**

b ☒ Spouse } No. of children on 6c who:

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
Jack	Cosmos	4 0 0 0 1 0 4 9	son	<input checked="" type="checkbox"/>
Julie	Cosmos	4 0 0 0 1 0 8 1	daughter	<input type="checkbox"/>
John	Cosmos	4 0 0 0 1 0 8 0	son	<input type="checkbox"/>

If more than four dependents, see instructions and check here **▶** ☐

d Total number of exemptions claimed **5**

Dependents on 6c not entered above

Add numbers on lines above **▶** **5**

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 **7**

8a Taxable interest. Attach Schedule B if required **8a**

b Tax-exempt interest. Do not include on line 8a **8b**

9a Ordinary dividends. Attach Schedule B if required **9a**

b Qualified dividends **9b**

10 Taxable refunds, credits, or offsets of state and local income taxes **10**

11 Alimony received **11**

12 Business income or (loss). Attach Schedule C or C-EZ **12**

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here **▶** ☐ **13**

14 Other gains or (losses). Attach Form 4797 **14**

15a IRA distributions **15a** b Taxable amount **15b**

16a Pensions and annuities **16a** b Taxable amount **16b**

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E **17**

18 Farm income or (loss). Attach Schedule F **18**

19 Unemployment compensation **19**

20a Social security benefits **20a** b Taxable amount **20b**

21 Other income. List type and amount **Award 1500** **21 1500**

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income **▶** **22**

Adjusted Gross Income

23 Reserved **23**

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ **24**

25 Health savings account deduction. Attach Form 8889 **25**

26 Moving expenses. Attach Form 3903 **26**

27 Deductible part of self-employment tax. Attach Schedule SE **27**

28 Self-employed SEP, SIMPLE, and qualified plans **28**

29 Self-employed health insurance deduction **29**

30 Penalty on early withdrawal of savings **30**

31a Alimony paid b Recipient's SSN **▶** **31a**

32 IRA deduction **32**

33 Student loan interest deduction **33**

34 Reserved **34**

35 Domestic production activities deduction. Attach Form 8903 **35**

36 Add lines 23 through 35 **36**

37 Subtract line 36 from line 22. This is your adjusted gross income **▶** **37**

Tax and Credits**Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$5,950

Married filing jointly or Qualifying widow(er), \$11,900

Head of household, \$8,700

38	Amount from line 37 (adjusted gross income)	38	
39a	Check <input type="checkbox"/> You were born before January 2, 1948, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1948, <input type="checkbox"/> Blind. Total boxes checked ▶ 39a <input type="checkbox"/>		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
41	Subtract line 40 from line 38	41	
42	Exemptions. Multiply \$3,800 by the number on line 6d.	42	
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 election	44	
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45	46	
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 19	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit. Attach Schedule 8812, if required	51	
52	Residential energy credit. Attach Form 5695	52	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Other taxes. Enter code(s) from instructions	60	
61	Add lines 55 through 60. This is your total tax	61	

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	
63	2012 estimated tax payments and amount applied from 2011 return	63	
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election 64b		
65	Additional child tax credit. Attach Schedule 8812	65	
66	American opportunity credit from Form 8863, line 8	66	
67	Reserved	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	

Refund

Direct deposit? See instructions.

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	
74a	Amount of line 73 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	74a	
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		

Amount You Owe

75	Amount of line 73 you want applied to your 2013 estimated tax	75	
76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	
77	Estimated tax penalty (see instructions)	77	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation Student	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation Insurance Agent	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name Cecil Orchid	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN P00000001
Firm's name ▶ Monroe Accounting	Firm's EIN ▶ 69-0000003		
Firm's address ▶ 401 Pecan St Monroe, LA 71201	Phone no. 800-555-2712		

SCHEDULE B
(Form 1040A or 1040)**Interest and Ordinary Dividends**

OMB No. 1545-0074

2012
Attachment
Sequence No. **08**Department of the Treasury
Internal Revenue Service (99)▶ **Attach to Form 1040A or 1040.**▶ **See instructions on back.**

Name(s) shown on return

Sam and Gloria Gardenia

Your social security number

400-00-1034**Part I**
Interest(See instructions
on back and the
instructions for
Form 1040A, or
Form 1040,
line 8a.)**Note.** If you
received a Form
1099-INT, Form
1099-OID, or
substitute
statement from
a brokerage firm,
list the firm's
name as the
payer and enter
the total interest
shown on that
form.

- 1**
- List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶

Second Bank**Amount****288****1**

- 2**
- Add the amounts on line 1
-
- 3**
- Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
-
- 4**
- Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶

2**3****4****Note.** If line 4 is over \$1,500, you must complete Part III.**Amount****Part II**
Ordinary Dividends(See instructions
on back and the
instructions for
Form 1040A, or
Form 1040,
line 9a.)**Note.** If you
received a Form
1099-DIV or
substitute
statement from
a brokerage firm,
list the firm's
name as the
payer and enter
the ordinary
dividends shown
on that form.

- 5**
- List name of payer ▶

5

- 6**
- Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶

6**Note.** If line 6 is over \$1,500, you must complete Part III.**Part III**
Foreign Accounts and Trusts(See
instructions on
back.)You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a**
- At any time during 2012, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions

Yes No

✓

If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements

✓

- b**
- If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located ▶

- 8**
- During 2012, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back

✓

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

► **For information on Schedule C and its instructions, go to www.irs.gov/schedulec.**
► **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

OMB No. 1545-0074

2012
Attachment
Sequence No. **09**

Name of proprietor		Social security number (SSN)	
A	Principal business or profession, including product or service (see instructions)	B	Enter code from instructions <div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-between;"> ► </div>
C	Business name. If no separate business name, leave blank.	D	Employer ID number (EIN), (see instr.) <div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-between;"> ► </div>
E	Business address (including suite or room no.) ► City, town or post office, state, and ZIP code		
F	Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
G	Did you "materially participate" in the operation of this business during 2012? If "No," see instructions for limit on losses <input type="checkbox"/> Yes <input type="checkbox"/> No		
H	If you started or acquired this business during 2012, check here <input type="checkbox"/>		
I	Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions) <input type="checkbox"/> Yes <input type="checkbox"/> No		
J	If "Yes," did you or will you file required Forms 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1		
2 Returns and allowances (see instructions)	2		
3 Subtract line 2 from line 1	3		
4 Cost of goods sold (from line 42)	4		
5 Gross profit. Subtract line 4 from line 3	5		
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6		
7 Gross income. Add lines 5 and 6 <input type="checkbox"/>	7		

Part II Expenses **Enter expenses for business use of your home only on line 30.**

8 Advertising	8	18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10	20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	a Vehicles, machinery, and equipment	20a	
12 Depletion	12	b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14	22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15	23 Taxes and licenses	23	
16 Interest:		24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a	a Travel	24a	
b Other	16b	b Deductible meals and entertainment (see instructions)	24b	
17 Legal and professional services	17	25 Utilities	25	
		26 Wages (less employment credits)	26	
		27a Other expenses (from line 48)	27a	
		b Reserved for future use	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a <input type="checkbox"/>	28			
29 Tentative profit or (loss). Subtract line 28 from line 7	29			
30 Expenses for business use of your home. Attach Form 8829 . Do not report such expenses elsewhere	30			
31 Net profit or (loss). Subtract line 30 from line 29.				
<ul style="list-style-type: none"> • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32. 				
32 If you have a loss, check the box that describes your investment in this activity (see instructions).				
<ul style="list-style-type: none"> • If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited. 				
		32a <input type="checkbox"/> All investment is at risk.		
		32b <input type="checkbox"/> Some investment is not at risk.		

33 Method(s) used to value closing inventory: **a** ☐ Cost **b** ☐ Lower of cost or market **c** ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory?
If "Yes," attach explanation ☐ Yes ☐ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs	39		
40	Add lines 35 through 39	40		
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42		

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ / /

44 Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for:

a Business **b** Commuting (see instructions) **c** Other

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

48 Total other expenses. Enter here and on line 27a
48

SCHEDULE EIC
(Form 1040A or 1040)Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

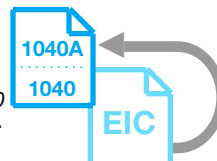
Sam and Gloria Gardenia

Earned Income Credit

Qualifying Child Information

Complete and attach to Form 1040A or 1040
only if you have a qualifying child.

▶ See www.irs.gov/scheduleeic.



OMB No. 1545-0074

2012Attachment
Sequence No. **43**

Your social security number

400-00-1034

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See page 2 for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information**Child 1****Child 2****Child 3**

	First name	Last name	First name	Last name	First name	Last name
1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	Jack	Cosmos	Julie	Cosmos	John	Cosmos
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2012. If your child was born and died in 2012 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	400-00-1049		400-00-1081		400-00-1080	
3 Child's year of birth	Year 1 9 9 9		Year 1 9 9 2		Year 1 9 9 0	
	If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.		If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.		If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.	
4a Was the child under age 24 at the end of 2012, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Go to line 4b.		<input checked="" type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Go to line 4b.		<input checked="" type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Go to line 4b.	
b Was the child permanently and totally disabled during any part of 2012?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. The child is not a qualifying child.		<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. The child is not a qualifying child.		<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. The child is not a qualifying child.	
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	son		daughter		son	
6 Number of months child lived with you in the United States during 2012 • If the child lived with you for more than half of 2012 but less than 7 months, enter "7." • If the child was born or died in 2012 and your home was the child's home for the entire time he or she was alive during 2012, enter "12."	12 months Do not enter more than 12 months.		12 months Do not enter more than 12 months.		12 months Do not enter more than 12 months.	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13339M

Schedule EIC (Form 1040A or 1040) 2012

Form **8815****Exclusion of Interest From Series EE and I
U.S. Savings Bonds Issued After 1989****(For Filers With Qualified Higher Education Expenses)**► Information about Form 8815 and its instructions is at www.irs.gov/form8815.

► Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2012Attachment
Sequence No. **167**Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Sam and Gloria Gardenia

Your social security number

400-00-1034

1	(a) Name of person (you, your spouse, or your dependent) who was enrolled at or attended an eligible educational institution	(b) Name and address of eligible educational institution
	Sam Gardenia	Citrus College 545 Cashew St Bristol TN 37620

If you need more space, attach a statement.

2	Enter the total qualified higher education expenses you paid in 2012 for the person(s) listed in column (a) of line 1. See the instructions to find out which expenses qualify	2	6060
3	Enter the total of any nontaxable educational benefits (such as nontaxable scholarship or fellowship grants) received for 2012 for the person(s) listed in column (a) of line 1 (see instructions)	3	0
4	Subtract line 3 from line 2. If zero or less, stop . You cannot take the exclusion	4	
5	Enter the total proceeds (principal and interest) from all series EE and I U.S. savings bonds issued after 1989 that you cashed during 2012	5	3000
6	Enter the interest included on line 5 (see instructions)	6	125
7	If line 4 is equal to or more than line 5, enter "1.000." If line 4 is less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	7	x .
8	Multiply line 6 by line 7	8	
9	Enter your modified adjusted gross income (see instructions)	9	
Note: If line 9 is \$87,850 or more if single or head of household, or \$139,250 or more if married filing jointly or qualifying widow(er) with dependent child, stop . You cannot take the exclusion.			
10	Enter: \$72,850 if single or head of household; \$109,250 if married filing jointly or qualifying widow(er) with dependent child	10	109250
11	Subtract line 10 from line 9. If zero or less, skip line 12, enter -0- on line 13, and go to line 14	11	
12	Divide line 11 by: \$15,000 if single or head of household; \$30,000 if married filing jointly or qualifying widow(er) with dependent child. Enter the result as a decimal (rounded to at least three places)	12	x .
13	Multiply line 8 by line 12	13	
14	Excludable savings bond interest. Subtract line 13 from line 8. Enter the result here and on Schedule B (Form 1040A or Form 1040), line 3 ►	14	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 10822S

Form **8815** (2012)

Information To Claim Earned Income Credit After Disallowance

► Attach to your tax return.
► Information about Form 8862 and its instructions is at www.irs.gov/form8862.

OMB No. 1545-0074

Attachment
Sequence No. **43A**

Name(s) shown on return

Your social security number

Sam and Gloria Gardenia

400-00-1034

- Before you begin:**
- ✓ See your tax return instructions or **Pub. 596**, Earned Income Credit (EIC), for the year for which you are filing this form to make sure you can take the earned income credit (EIC) **and** to find out who is a qualifying child.
 - ✓ If you have a qualifying child, complete **Schedule EIC** before you fill in this form.
 - ✓ **Do not** file this form if you are taking the EIC without a qualifying child **and** the only reason your EIC was reduced or disallowed in the earlier year was because it was determined that a child listed on **Schedule EIC** was not your qualifying child.

Part I All Filers

- 1 Enter the year for which you are filing this form (for example, 2012) ► 2012
- 2 If the **only** reason your EIC was reduced or disallowed in the earlier year was because you incorrectly reported your earned income or investment income, check "Yes." Otherwise, check "No" ► ☐ Yes ☒ No
Caution. If you checked "Yes," **stop. Do not** fill in the rest of this form. But you must attach it to your tax return to take the EIC. If you checked "No," continue.
- 3 Could you (or your spouse if filing jointly) be claimed as a qualifying child of another taxpayer for the year shown on line 1? See the instructions before answering ► ☐ Yes ☒ No
Caution. If you checked "Yes," **stop.** You cannot take the EIC. If you checked "No," continue.

Part II Filers With a Qualifying Child or Children

Note. Child 1, Child 2, and Child 3 are the same children you listed as Child 1, Child 2, and Child 3 on **Schedule EIC** for the year shown on line 1 above.

- 4 Enter the **number of days** each child lived with you in the United States during the year shown on line 1 above:
- a Child 1 ► 366 b Child 2 ► c Child 3 ►
Caution. If you entered less than **183** (184 if the year on line 1 is a leap year) for any child, you cannot take the EIC based on that child, unless the special rule for a child who was born or died during the year shown on line 1 applies. See the instructions.
- 5 If your child was born or died during the year shown on line 1, enter the month and day the child was born and/or died. Otherwise, skip this line.
- a Child 1 ► (1) Month and day of birth (MM/DD) ► / (2) Month and day of death (MM/DD) ► /
b Child 2 ► (1) Month and day of birth (MM/DD) ► / (2) Month and day of death (MM/DD) ► /
c Child 3 ► (1) Month and day of birth (MM/DD) ► / (2) Month and day of death (MM/DD) ► /
- 6 Enter the address where you and the child lived together during the year shown on line 1. If you lived with the child at more than one address during the year, attach a list of the addresses where you lived:
- a Child 1 ► Number and street _____
City or town, state, and ZIP code _____
- b Child 2 ► If same as shown for child 1, check this box. ► ☐ Otherwise, enter below:
Number and street _____
City or town, state, and ZIP code _____
- c Child 3 ► If same as shown for child 1, check this box. ► ☐ Or if same as shown for child 2 (and this is different from address shown for child 1), check this box. ► ☐ Otherwise, enter below:
Number and street _____
City or town, state, and ZIP code _____
- 7 Did any other person (except your spouse, if filing jointly, and your dependents under age 19) live with child 1, child 2, or child 3 for more than half the year shown on line 1? ► ☒ Yes ☐ No
If "Yes," enter that person's name and relationship to the child below. If more than one other person lived with the child for more than half the year, attach a list of each person's name and relationship to the child:
- a Other person living with child 1: Name Ralph Azalia
Relationship to child 1 none
- b Other person living with child 2: If same as shown for child 1, check this box. ► ☐ Otherwise, enter below:
Name _____
Relationship to child 2 _____
- c Other person living with child 3: If same as shown for child 1, check this box. ► ☐ Or if same as shown for child 2 (and this is different from the person living with child 1), check this box. ► ☐
Otherwise, enter below:
Name _____
Relationship to child 3 _____

Caution. The IRS may ask you to provide additional information to verify your eligibility to claim the EIC.

Part III Filers Without a Qualifying Child

8 Enter the **number of days** during the year shown on line 1 that you lived in the United States . . . ▶

Caution. If you entered less than **183 (184 if the year on line 1 is a leap year)**, **stop**. You cannot take the EIC. See the instructions.

9 If married filing a joint return, enter the **number of days** during the year shown on line 1 that your spouse lived in the United States . . . ▶

Caution. If you entered less than **183 (184 if the year on line 1 is a leap year)**, **stop**. You cannot take the EIC. See the instructions.

Form **8862** (Rev. 12-2012)

Paid Preparer's Earned Income Credit Checklist

OMB No. 1545-1629

2012
Attachment
Sequence No. **177**

▶ See separate instructions and www.irs.gov/form8867

▶ To be completed by preparer and filed with Form 1040, 1040A, or 1040EZ.

Taxpayer name(s) shown on return

Sam and Gloria Gardenia

Taxpayer's social security number

400-00-1034

For the definitions of the following terms, see **Pub. 596**.

• Investment Income

• Qualifying Child

• Earned Income

• Full-time Student

Part I All Taxpayers

- 1 Enter preparer's name and PTIN ▶ Cecil Orchid P00000001
- 2 Is the taxpayer's filing status married filing separately? ☐ Yes ☒ No
- ▶ If you checked **"Yes"** on line 2, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.
- 3 Does the taxpayer (and the taxpayer's spouse if filing jointly) have a social security number (SSN) that allows him or her to work or is valid for EIC purposes? See the instructions before answering ☒ Yes ☐ No
- ▶ If you checked **"No"** on line 3, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.
- 4 Is the taxpayer filing Form 2555 or Form 2555-EZ (relating to the exclusion of foreign earned income)? ☐ Yes ☒ No
- ▶ If you checked **"Yes"** on line 4, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.
- 5a Was the taxpayer a nonresident alien for any part of 2012? ☐ Yes ☒ No
- ▶ If you checked **"Yes"** on line 5a, go to line 5b. Otherwise, skip line 5b and go to line 6.
- b Is the taxpayer's filing status married filing jointly? ☒ Yes ☐ No
- ▶ If you checked **"Yes"** on line 5a and **"No"** on line 5b, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.
- 6 Is the taxpayer's **investment income** more than \$3,200? See Rule 6 in Pub. 596 before answering ☐ Yes ☒ No
- ▶ If you checked **"Yes"** on line 6, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.
- 7 Could the taxpayer, or the taxpayer's spouse if filing jointly, be a **qualifying child** of another person for 2012? If the taxpayer's filing status is married filing jointly, check "No." Otherwise, see Rule 10 (Rule 13 if the taxpayer does not have a qualifying child) in Pub. 596 before answering ☐ Yes ☒ No
- ▶ If you checked **"Yes"** on line 7, **stop**; the taxpayer **cannot** take the EIC. Otherwise, go to Part II or Part III, whichever applies.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 26142H

Form **8867** (2012)

Part II Taxpayers With a Child

Caution. If there is more than one child, complete lines 8 through 14 for one child before going to the next column.

	Child 1	Child 2	Child 3
8 Child's name	Jack Cosmos	Julie Cosmos	John Cosmos
9 Is the child the taxpayer's son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
10 Is either of the following true? • The child is unmarried, or • The child is married, can be claimed as the taxpayer's dependent, and is not filing a joint return (or is filing it only as a claim for refund).	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
11 Did the child live with the taxpayer in the United States for over half of the year? See the instructions before answering	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
12 Was the child (at the end of 2012)— • Under age 19 and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), • Under age 24, a full-time student, and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), or • Any age and permanently and totally disabled? ▶ If you checked "Yes" on lines 9, 10, 11, and 12, the child is the taxpayer's qualifying child; go to line 13a. If you checked "No" on line 9, 10, 11, or 12, the child is not the taxpayer's qualifying child; see the instructions for line 12.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
13a Could any other person check "Yes" on lines 9, 10, 11, and 12 for the child? ▶ If you checked "No" on line 13a, go to line 14. Otherwise, go to line 13b.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
b Enter the child's relationship to the other person(s)			
c Under the tiebreaker rules, is the child treated as the taxpayer's qualifying child? See the instructions before answering ▶ If you checked "Yes" on line 13c, go to line 14. If you checked "No," the taxpayer cannot take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, see the Note at the bottom of this page. If you checked "Don't know," explain to the taxpayer that, under the tiebreaker rules, the taxpayer's EIC and other tax benefits may be disallowed. Then, if the taxpayer wants to take the EIC based on this child, complete lines 14 and 15. If not, and there are no other qualifying children, the taxpayer cannot take the EIC, including the EIC for taxpayers without a qualifying child; do not complete Part III. If there is more than one child, see the Note at the bottom of this page.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
14 Does the qualifying child have an SSN that allows him or her to work or is valid for EIC purposes? See the instructions before answering ▶ If you checked "No" on line 14, the taxpayer cannot take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, see the Note at the bottom of this page. If you checked "Yes" on line 14, continue.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
15 Are the taxpayer's earned income and adjusted gross income each less than the limit that applies to the taxpayer for 2012? See Pub. 596 for the limit ▶ If you checked "No" on line 15, stop ; the taxpayer cannot take the EIC. If you checked "Yes" on line 15, the taxpayer can take the EIC. Complete Schedule EIC and attach it to the taxpayer's return. If there are two or three qualifying children with valid SSNs, list them on Schedule EIC in the same order as they are listed here. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to see if Form 8862 must be filed. Go to line 20. Note. If you checked "No" on line 13c or 14 but there is more than one child, complete lines 8 through 14 for the other child(ren) (but for no more than three qualifying children). Also do this if you checked "Don't know" on line 13c and the taxpayer is not taking the EIC based on this child.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

Part III Taxpayers Without a Qualifying Child

- 16** Was the taxpayer's main home, and the main home of the taxpayer's spouse if filing jointly, in the United States for more than half the year? (Military personnel on extended active duty outside the United States are considered to be living in the United States during that duty period. See Pub. 596.)

☐ **Yes** ☐ **No**

▶ If you checked **"No"** on line 16, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

- 17** Was the taxpayer, or the taxpayer's spouse if filing jointly, at least age 25 but under age 65 at the end of 2012?

☐ **Yes** ☐ **No**

▶ If you checked **"No"** on line 17, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

- 18** Is the taxpayer, or the taxpayer's spouse if filing jointly, eligible to be claimed as a dependent on anyone else's federal income tax return for 2012? If the taxpayer's filing status is married filing jointly, check **"No"**

☐ **Yes** ☐ **No**

▶ If you checked **"Yes"** on line 18, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

- 19** Are the taxpayer's **earned income** and **adjusted gross income** each less than the limit that applies to the taxpayer for 2012? See Pub. 596 for the limit

☐ **Yes** ☐ **No**

▶ If you checked **"No"** on line 19, **stop**; the taxpayer **cannot** take the EIC. If you checked **"Yes"** on line 19, the taxpayer can take the EIC. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to find out if **Form 8862** must be filed. Go to line 20.

Part IV Due Diligence Requirements

- 20** Did you complete Form 8867 based on current information provided by the taxpayer or reasonably obtained by you?

☒ **Yes** ☐ **No**

- 21** Did you complete the EIC worksheet found in the Form 1040, 1040A, or 1040EZ instructions (or your own worksheet that provides the same information as the 1040, 1040A, or 1040EZ worksheet)?

☒ **Yes** ☐ **No**

- 22** If any qualifying child was not the taxpayer's son or daughter, did you ask why the parents were not claiming the child and document the answer?

☐ **Yes** ☐ **No**
☒ **Does not apply**

- 23** If the answer to question 13a is **"Yes"** (indicating that the child lived for more than half the year with someone else who could claim the child for the EIC), did you explain the tiebreaker rules and possible consequences of another person claiming your client's qualifying child?

☐ **Yes** ☐ **No**
☒ **Does not apply**

- 24** Did you ask this taxpayer any additional questions to meet your knowledge requirement? See the instructions before answering

☐ **Yes** ☐ **No**
☒ **Does not apply**

- 25** Did you document the additional questions you asked and your client's answers?

☐ **Yes** ☐ **No**
☒ **Does not apply**

- 26** Which documents below, if any, did you rely on to determine EIC eligibility for the qualifying child(ren) listed on Schedule EIC? Check all that apply. Keep a copy of any documents you relied on. See the instructions before answering. If there is no qualifying child, check box a. If there is no disabled child, check box o.

Residency of Qualifying Child(ren)

- | | |
|--|---|
| <input type="checkbox"/> a No qualifying child | <input type="checkbox"/> i Place of worship statement |
| <input checked="" type="checkbox"/> b School records or statement | <input type="checkbox"/> j Indian tribal official statement |
| <input checked="" type="checkbox"/> c Landlord or property management statement | <input type="checkbox"/> k Employer statement |
| <input type="checkbox"/> d Health care provider statement | <input type="checkbox"/> l Other (specify) ▼ |
| <input checked="" type="checkbox"/> e Medical records | <input type="checkbox"/> _____ |
| <input type="checkbox"/> f Child care provider records | <input type="checkbox"/> _____ |
| <input type="checkbox"/> g Placement agency statement | <input type="checkbox"/> _____ |
| <input type="checkbox"/> h Social services agency or programs or statement | <input type="checkbox"/> m Did not rely on any documents, but made notes in file |
| | <input type="checkbox"/> n Did not rely on any documents |

Disability of Qualifying Child(ren)

- | | |
|---|---|
| <input type="checkbox"/> o No disabled child | <input type="checkbox"/> s Other (specify) ▼ |
| <input type="checkbox"/> p Doctor statement | <input type="checkbox"/> _____ |
| <input type="checkbox"/> q Other health care provider statement | <input type="checkbox"/> _____ |
| <input type="checkbox"/> r Social services agency or program statement | <input type="checkbox"/> t Did not rely on any documents, but made notes in file |
| | <input type="checkbox"/> u Did not rely on any documents |

- 27** If a Schedule C is included with this return, which documents or other information, if any, did you rely on to confirm the existence of the business and to figure the amount of Schedule C income and expenses reported on the return? Check all that apply. Keep a copy of any documents you relied on. See the instructions before answering. If there is no Schedule C, check box a.

Documents or Other Information

- | | |
|---|---|
| <input type="checkbox"/> a No Schedule C | <input type="checkbox"/> h Bank statements |
| <input type="checkbox"/> b Business license | <input type="checkbox"/> i Reconstruction of income and expenses |
| <input type="checkbox"/> c Forms 1099 | <input type="checkbox"/> j Other (specify) ▼ |
| <input checked="" type="checkbox"/> d Records of gross receipts provided by taxpayer | <input type="checkbox"/> _____ |
| <input type="checkbox"/> e Taxpayer summary of income | <input type="checkbox"/> k Did not rely on any documents, but made notes in file |
| <input type="checkbox"/> f Records of expenses provided by taxpayer | <input type="checkbox"/> l Did not rely on any documents |
| <input type="checkbox"/> g Taxpayer summary of expenses | |

- 28** Did you comply with the EIC due diligence knowledge requirement? ☒ **Yes** ☐ **No**

To comply with the EIC knowledge requirement, you must not know or have reason to know that any information used to determine the taxpayer's eligibility for, and the amount of, the EIC is incorrect. You may not ignore the implications of information furnished to or known by you, and you must make reasonable inquiries if the information furnished appears to be incorrect, inconsistent, or incomplete. At the time you make these inquiries, you must document in your files the inquiries you made and the taxpayer's responses.

- You have complied with all the due diligence requirements if you:
1. Check "Yes" on lines 20, 21, and 28.
 2. Check "Yes" or "Does not apply" on lines 22, 23, 24, and 25.
 3. Submit Form 8867 in the manner required, **and**
 4. Keep all five of the following records for 3 years from the latest of the dates specified in the instructions under *Document Retention*:
 - a. Form 8867, Paid Preparer's Earned Income Credit Checklist,
 - b. The EIC worksheet(s) or your own worksheet(s),
 - c. Copies of any taxpayer documents you relied on to determine eligibility for or amount of EIC,
 - d. A record of how, when, and from whom the information used to prepare the form and worksheet(s) was obtained, and
 - e. A record of any additional questions you asked and your client's answers.

- If you checked "No" on line 20, 21, 22, 23, 24, 25, or 28, you have not complied with all the due diligence requirements and may have to pay a \$500 penalty for each failure to comply.

Allocation of Refund (Including Savings Bond Purchases)

► Information about Form 8888 and its instructions is at www.irs.gov/form8888.

► **Attach to your income tax return.**

OMB No. 1545-0074

2012
Attachment
Sequence No. 56

Sam and Gloria Gardenia

<p>Your social security number</p>	<p>_____</p>
---	--------------

400-00-1034

Part I Direct Deposit

Complete this part if you want us to directly deposit a portion of your refund to one or more accounts.

1a		1500
b Routing number <input type="text" value="0"/> <input type="text" value="1"/> <input type="text" value="2"/> <input type="text" value="3"/> <input type="text" value="4"/> <input type="text" value="5"/> <input type="text" value="6"/> <input type="text" value="7"/> <input type="text" value="2"/> <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
d Account number <input type="text" value="9"/> <input type="text" value="8"/> <input type="text" value="7"/> <input type="text" value="6"/> <input type="text" value="5"/> <input type="text" value="4"/> <input type="text" value="3"/>		
2a Amount to be deposited in second account.		1500
b Routing number <input type="text" value="0"/> <input type="text" value="1"/> <input type="text" value="2"/> <input type="text" value="3"/> <input type="text" value="4"/> <input type="text" value="5"/> <input type="text" value="6"/> <input type="text" value="7"/> <input type="text" value="2"/> <input type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings		
d Account number <input type="text" value="9"/> <input type="text" value="8"/> <input type="text" value="7"/> <input type="text" value="6"/> <input type="text" value="5"/> <input type="text" value="4"/> <input type="text" value="3"/>		
3a Amount to be deposited in third account.		
b Routing number <input type="text" value="0"/> <input type="text" value="1"/> <input type="text" value="2"/> <input type="text" value="3"/> <input type="text" value="4"/> <input type="text" value="5"/> <input type="text" value="6"/> <input type="text" value="7"/> <input type="text" value="2"/> <input type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings		
d Account number <input type="text" value="3"/> <input type="text" value="4"/> <input type="text" value="5"/> <input type="text" value="6"/> <input type="text" value="7"/> <input type="text" value="8"/> <input type="text" value="9"/>		

Part II U.S. Series I Savings Bond Purchases

Complete this part if you want to buy paper bonds with a portion of your refund.



If a name is entered on line 5c or 6c below, co-ownership will be assumed unless the beneficiary box is checked. See instructions for more details.

4	Amount to be used for bond purchases for yourself (and your spouse, if filing jointly)	4	0
5a	Amount to be used to buy bonds for yourself, your spouse, or someone else.	5a	0
b	Enter the owner's name (First then Last) for the bond registration <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		
c	If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ► <input type="checkbox"/> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		
6a	Amount to be used to buy bonds for yourself, your spouse, or someone else.	6a	0
b	Enter the owner's name (First then Last) for the bond registration <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		
c	If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ► <input type="checkbox"/> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		

Part III Paper Check

Complete this part if you want a portion of your refund to be sent to you as a check.

7	Amount to be refunded by check	7	0
---	--	---	---

Part IV Total Allocation of Refund

8	Add lines 1a, 2a, 3a, 4, 5a, 6a, and 7. The total must equal the refund amount shown on your tax return	8		
----------	---	----------	--	--

ATS Test Scenario 04
Taxpayer: Lynette Heather
SSN: 400-00-1035

Test Scenario 05 includes the following forms:

- **Form 1040**
- **Form 1099-R**
- **Schedule D**
- **Schedule E**
- **Schedule F**
- **Schedule J**
- **Form 4835 (2)**
- **Form 8949**
- **Form 6252**

Taxpayer Date of Birth = 10-29-1951

Schedule J

Assume entries are correct for lines 5, 9, 13, 19, 20 and 21.

Form **1040** Department of the Treasury—Internal Revenue Service (99) **2012** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning , 2012, ending , 20

See separate instructions.

Your first name and initial **Lynette** Last name **Heather** Your social security number **4 0 0 0 1 0 3 5**

If a joint return, spouse's first name and initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. **2525 Juniper Street** Apt. no. **▲** Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **Paul, ID 83347** Presidential Election Campaign

Foreign country name Foreign province/state/county Foreign postal code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☒ You ☐ Spouse

Filing Status

1 ☒ Single 4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

2 ☐ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ 5 ☐ Qualifying widow(er) with dependent child

Check only one box.

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a } Boxes checked on 6a and 6b **1**

b ☐ Spouse } No. of children on 6c who:

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here ▶ ☐

d Total number of exemptions claimed **1**

Dependents on 6c not entered above

Add numbers on lines above ▶ **1**

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 7

8a Taxable interest. Attach Schedule B if required 8a **368**

b Tax-exempt interest. Do not include on line 8a 8b

9a Ordinary dividends. Attach Schedule B if required 9a

b Qualified dividends 9b

10 Taxable refunds, credits, or offsets of state and local income taxes 10

11 Alimony received 11

12 Business income or (loss). Attach Schedule C or C-EZ 12

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐ 13

14 Other gains or (losses). Attach Form 4797 14

15a IRA distributions 15a 15b Taxable amount 15b

16a Pensions and annuities 16a **36484** 16b Taxable amount 16b

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17

18 Farm income or (loss). Attach Schedule F 18

19 Unemployment compensation 19

20a Social security benefits 20a 20b Taxable amount 20b

21 Other income. List type and amount 21

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶ 22

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

Adjusted Gross Income

23 Reserved 23

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24

25 Health savings account deduction. Attach Form 8889 25

26 Moving expenses. Attach Form 3903 26

27 Deductible part of self-employment tax. Attach Schedule SE 27

28 Self-employed SEP, SIMPLE, and qualified plans 28

29 Self-employed health insurance deduction 29

30 Penalty on early withdrawal of savings 30

31a Alimony paid b Recipient's SSN ▶ 31a

32 IRA deduction 32

33 Student loan interest deduction 33

34 Reserved 34

35 Domestic production activities deduction. Attach Form 8903 35

36 Add lines 23 through 35 36

37 Subtract line 36 from line 22. This is your adjusted gross income ▶ 37

Tax and Credits**Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$5,950

Married filing jointly or Qualifying widow(er), \$11,900

Head of household, \$8,700

38 Amount from line 37 (adjusted gross income)**39a** Check ☐ **You** were born before January 2, 1948, ☐ Blind. ☐ **Spouse** was born before January 2, 1948, ☐ Blind. **Total boxes checked ▶ 39a** ☐**b** If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b** ☐**40** **Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin)**41** Subtract line 40 from line 38**42** **Exemptions.** Multiply \$3,800 by the number on line 6d.**43** **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-**44** **Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐ 962 election**45** **Alternative minimum tax** (see instructions). Attach Form 6251**46** Add lines 44 and 45**47** Foreign tax credit. Attach Form 1116 if required**48** Credit for child and dependent care expenses. Attach Form 2441**49** Education credits from Form 8863, line 19**50** Retirement savings contributions credit. Attach Form 8880**51** Child tax credit. Attach Schedule 8812, if required**52** Residential energy credit. Attach Form 5695**53** Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐**54** Add lines 47 through 53. These are your **total credits****55** Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-**Other Taxes****56** Self-employment tax. Attach Schedule SE**57** Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919**58** Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required**59a** Household employment taxes from Schedule H**b** First-time homebuyer credit repayment. Attach Form 5405 if required**60** Other taxes. Enter code(s) from instructions**61** Add lines 55 through 60. This is your **total tax****Payments**

If you have a qualifying child, attach Schedule EIC.

62 Federal income tax withheld from Forms W-2 and 1099**63** 2012 estimated tax payments and amount applied from 2011 return**64a** **Earned income credit (EIC)****b** Nontaxable combat pay election **64b****65** Additional child tax credit. Attach Schedule 8812**66** American opportunity credit from Form 8863, line 8**67** Reserved**68** Amount paid with request for extension to file**69** Excess social security and tier 1 RRTA tax withheld**70** Credit for federal tax on fuels. Attach Form 4136**71** Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ 8801 **d** ☐ 8885**72** Add lines 62, 63, 64a, and 65 through 71. These are your **total payments****Refund****73** If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid****74a** Amount of line 73 you want **refunded to you**. If Form 8888 is attached, check here ☐

Direct deposit? See instructions.

b Routing number **c** Type: ☐ Checking ☐ Savings**d** Account number**75** Amount of line 73 you want **applied to your 2013 estimated tax****Amount You Owe****76** **Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions**77** Estimated tax penalty (see instructions)**Third Party Designee**Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶

Phone no. ▶

Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature

Date

Your occupation

Daytime phone number

Spouse's signature. If a joint return, **both** must sign.

Date

Spouse's occupation

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code Primrose Retirement Fund 1231 Juniper Street Paul ID 83347		1 Gross distribution \$ 36484 2a Taxable amount \$ 24760		OMB No. 1545-0119 2012 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S federal identification number 69-0000009		RECIPIENT'S identification number 400-00-1035		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 4839	
RECIPIENT'S name Lynette Heather Street address (including apt. no.) 2525 Juniper Street City, state, and ZIP code Paul ID 83347		5 Employee contributions / Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service.	
		7 Distribution code(s) 7		8 Other \$ %			
		9a Your percentage of total distribution %		9b Total employee contributions \$			
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.		12 State tax withheld \$		13 State/Payer's state no.	
Account number (see instructions)				15 Local tax withheld \$		16 Name of locality	
						17 Local distribution \$	

Form **1099-R**

www.irs.gov/form1099r

Department of the Treasury - Internal Revenue Service

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return

Supplemental Income and Loss
(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)
▶ Attach to Form 1040, 1040NR, or Form 1041.
▶ Information about Schedule E and its separate instructions is at www.irs.gov/form1040.

OMB No. 1545-0074
2012
Attachment
Sequence No. **13**
Your social security number
400-00-1035

Lynette Heather

Part I **Income or Loss From Rental Real Estate and Royalties** **Note.** If you are in the business of renting personal property, use **Schedule C or C-EZ** (see instructions). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

A Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions) ☒ Yes ☐ No
B If "Yes," did you or will you file all required Forms 1099? ☒ Yes ☐ No

1a	Physical address of each property (street, city, state, ZIP code)				
A					
B					
C					
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A		A			
B		B			
C		C			

Type of Property:

- | | | | |
|---------------------------|------------------------------|-------------|--------------------|
| 1 Single Family Residence | 3 Vacation/Short-Term Rental | 5 Land | 7 Self-Rental |
| 2 Multi-Family Residence | 4 Commercial | 6 Royalties | 8 Other (describe) |

Income:	Properties:	A	B	C
3 Rents received	3			
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions.	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest.	13			
14 Repairs.	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities.	17			
18 Depreciation expense or depletion	18			
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20			
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21			
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	()	(
23a Total of all amounts reported on line 3 for all rental properties	23a			
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c			
d Total of all amounts reported on line 18 for all properties	23d			
e Total of all amounts reported on line 20 for all properties	23e			
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	()
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26			

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Lynette Heather

400-00-1035

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations** **Note.** If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

27	Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section.				<input type="checkbox"/> Yes <input type="checkbox"/> No
28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A			<input type="checkbox"/>		<input type="checkbox"/>
B			<input type="checkbox"/>		<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>
Passive Income and Loss		Nonpassive Income and Loss			
	(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
A					
B					
C					
D					
29a	Totals				
b	Totals				
30	Add columns (g) and (j) of line 29a				30
31	Add columns (f), (h), and (i) of line 29b				31 ()
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below				32

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		
Passive Income and Loss		Nonpassive Income and Loss
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1
A		
B		
34a	Totals	
b	Totals	
35	Add columns (d) and (f) of line 34a	
36	Add columns (c) and (e) of line 34b	
37	Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	41	
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see instructions)	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

SCHEDULE F
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Profit or Loss From Farming**

► **Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.**
 ► **Information about Schedule F and its separate instructions is at www.irs.gov/form1040.**

OMB No. 1545-0074

2012
 Attachment
 Sequence No. **14**

Name of proprietor

Lynette Heather

Social security number (SSN)

400-00-1035

A Principal crop or activity

Floral Plants

B Enter code from Part IV

► 1 1 1 4 0 0

C Accounting method:☒ Cash ☐ Accrual**D** Employer ID number (EIN), (see instr)**E** Did you "materially participate" in the operation of this business during 2012? If "No," see instructions for limit on passive losses ☒ Yes ☐ No**F** Did you make any payments in 2012 that would require you to file Form(s) 1099 (see instructions) ☐ Yes ☒ No**G** If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No**Part I Farm Income—Cash Method.** Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a Sales of livestock and other resale items (see instructions)	1a	2536		
b Cost or other basis of livestock or other items reported on line 1a	1b	0		
c Subtract line 1b from line 1a	1c			
2 Sales of livestock, produce, grains, and other products you raised	2			
3a Cooperative distributions (Form(s) 1099-PATR)	3a		3b Taxable amount	3b
4a Agricultural program payments (see instructions)	4a		4b Taxable amount	4b
5a Commodity Credit Corporation (CCC) loans reported under election	5a		5c Taxable amount	5c
b CCC loans forfeited	5b		5c Taxable amount	5c
6 Crop insurance proceeds and federal crop disaster payments (see instructions)				
a Amount received in 2012	6a		6b Taxable amount	6b
c If election to defer to 2013 is attached, check here <input type="checkbox"/>	6d Amount deferred from 2011		6d	
7 Custom hire (machine work) income	7			
8 Other income (see instructions)	8			
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions)	9			

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses (see instructions).

10 Car and truck expenses (see instructions). Also attach Form 4562	10		23 Pension and profit-sharing plans	23	
11 Chemicals	11		24 Rent or lease (see instructions):		
12 Conservation expenses (see instructions)	12		a Vehicles, machinery, equipment	24a	
13 Custom hire (machine work)	13		b Other (land, animals, etc.)	24b	
14 Depreciation and section 179 expense (see instructions)	14		25 Repairs and maintenance	25	
15 Employee benefit programs other than on line 23	15		26 Seeds and plants	26	
16 Feed	16		27 Storage and warehousing	27	
17 Fertilizers and lime	17	626	28 Supplies	28	994
18 Freight and trucking	18		29 Taxes	29	166
19 Gasoline, fuel, and oil	19	227	30 Utilities	30	143
20 Insurance (other than health)	20	101	31 Veterinary, breeding, and medicine	31	
21 Interest:			32 Other expenses (specify):		
a Mortgage (paid to banks, etc.)	21a		a _____	32a	
b Other	21b		b _____	32b	
22 Labor hired (less employment credits)	22		c _____	32c	
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions	33		d _____	32d	
34 Net farm profit or (loss). Subtract line 33 from line 9	34		e _____	32e	
If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.			f _____	32f	
35 Did you receive an applicable subsidy in 2012? (see instructions)					<input type="checkbox"/> Yes <input type="checkbox"/> No
36 Check the box that describes your investment in this activity and see instructions for where to report your loss.					
a <input type="checkbox"/> All investment is at risk.	b <input type="checkbox"/> Some investment is not at risk.				

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11346H

Schedule F (Form 1040) 2012

**SCHEDULE J
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

**Income Averaging for
Farmers and Fishermen**

► Attach to Form 1040 or Form 1040NR.

► Information about Schedule J and its separate instructions is at www.irs.gov/form1040.

OMB No. 1545-0074

2012
Attachment
Sequence No. **20**

Name(s) shown on return

Lynette Heather

Social security number (SSN)

400-00-1035

1	Enter the taxable income from your 2012 Form 1040, line 43, or Form 1040NR, line 41	1	21948
2a	Enter your elected farm income (see instructions). Do not enter more than the amount on line 1	2a	9405
Capital gain included on line 2a:			
b	Excess, if any, of net long-term capital gain over net short-term capital loss	2b	0
c	Unrecaptured section 1250 gain	2c	0
3	Subtract line 2a from line 1	3	12543
4	Figure the tax on the amount on line 3 using the 2012 tax rates (see instructions)	4	1444
5	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2011, enter the amount from your 2011 Schedule J, line 11. • 2010 but not 2011, enter the amount from your 2010 Schedule J, line 15. • 2009 but not 2010 or 2011, enter the amount from your 2009 Schedule J, line 3. Otherwise, enter the taxable income from your 2009 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, see instructions.	5	14256
6	Divide the amount on line 2a by 3.0	6	3135
7	Combine lines 5 and 6. If zero or less, enter -0-	7	17391
8	Figure the tax on the amount on line 7 using the 2009 tax rates (see instructions)	8	2191
9	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2011, enter the amount from your 2011 Schedule J, line 15. • 2010 but not 2011, enter the amount from your 2010 Schedule J, line 3. Otherwise, enter the taxable income from your 2010 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions.	9	19710
10	Enter the amount from line 6	10	3135
11	Combine lines 9 and 10. If less than zero, enter as a negative amount	11	22845
12	Figure the tax on the amount on line 11 using the 2010 tax rates (see instructions)	12	3008
13	If you used Schedule J to figure your tax for 2011, enter the amount from your 2011 Schedule J, line 3. Otherwise, enter the taxable income from your 2011 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions	13	18815
14	Enter the amount from line 6	14	3135
15	Combine lines 13 and 14. If less than zero, enter as a negative amount	15	21950
16	Figure the tax on the amount on line 15 using the 2011 tax rates (see instructions)	16	2868
17	Add lines 4, 8, 12, and 16	17	9511

18	Amount from line 17	18	9511
19	<p>If you used Schedule J to figure your tax for:</p> <ul style="list-style-type: none"> • 2011, enter the amount from your 2011 Schedule J, line 12. • 2010 but not 2011, enter the amount from your 2010 Schedule J, line 16. • 2009 but not 2010 or 2011, enter the amount from your 2009 Schedule J, line 4. <p>Otherwise, enter the tax from your 2009 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line 41;* or Form 1040NR-EZ, line 15.</p>	19	1971
20	<p>If you used Schedule J to figure your tax for:</p> <ul style="list-style-type: none"> • 2011, enter the amount from your 2011 Schedule J, line 16. • 2010 but not 2011, enter the amount from your 2010 Schedule J, line 4. <p>Otherwise, enter the tax from your 2010 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15.</p>	20	2768
21	<p>If you used Schedule J to figure your tax for 2011, enter the amount from your 2011 Schedule J, line 4. Otherwise, enter the tax from your 2011 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15</p> <p>*Only include tax reported on this line that is imposed by section 1 of the Internal Revenue Code (see instructions). Do not include alternative minimum tax from Form 1040A.</p>	21	2805
22	Add lines 19 through 21	22	7544
23	Tax. Subtract line 22 from line 18. Also include this amount on Form 1040, line 44; or Form 1040NR, line 42	23	1967
<p>Caution. Your tax may be less if you figure it using the 2012 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.</p>			

Form **4835**Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on tax return

Lynette T Heather

Farm Rental Income and Expenses**(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))****(Income not subject to self-employment tax)**▶ **Attach to Form 1040 or Form 1040NR.**▶ **See instructions.**

OMB No. 1545-0074

2012Attachment
Sequence No. **37**

Your social security number

400-00-1035

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2012 (see instructions)? ☒ Yes ☐ No**Part I Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops	1	4531
2a	Cooperative distributions (Form(s) 1099-PATR) 2a 0	2b	Taxable amount
3a	Agricultural program payments (see instructions) 3a 0	3b	Taxable amount
4	Commodity Credit Corporation (CCC) loans (see instructions):		
a	CCC loans reported under election	4a	0
b	CCC loans forfeited 4b 0	4c	Taxable amount
5	Crop insurance proceeds and federal crop disaster payments (see instructions):		
a	Amount received in 2012 5a 0	5b	Taxable amount
c	If election to defer to 2013 is attached, check here <input type="checkbox"/> 5d Amount deferred from 2011	5d	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	0
7	Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42. ▶	7	

Part II Expenses—Farm Rental Property. Do not include personal or living expenses.

8	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach Form 4562 8	21	Pension and profit-sharing plans 21
9	Chemicals 9	22	Rent or lease:
10	Conservation expenses (see instructions) 10	a	Vehicles, machinery, and equipment (see instructions) 22a
11	Custom hire (machine work) 11	b	Other (land, animals, etc.) 22b
12	Depreciation and section 179 expense deduction not claimed elsewhere 12	23	Repairs and maintenance 23
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions). 13	24	Seeds and plants 24
14	Feed 14	25	Storage and warehousing 25
15	Fertilizers and lime 15	26	Supplies 26
16	Freight and trucking 16	27	Taxes 27 510
17	Gasoline, fuel, and oil 17 266	28	Utilities 28
18	Insurance (other than health). 18 255	29	Veterinary, breeding, and medicine 29
19	Interest:	30	Other expenses (specify):
a	Mortgage (paid to banks, etc.) 19a 1043	a	_____ 30a
b	Other 19b	b	_____ 30b
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions) 20	c	_____ 30c
		d	_____ 30d
		e	_____ 30e
		f	_____ 30f
		g	_____ 30g
31	Total expenses. Add lines 8 through 30g (see instructions) ▶	31	
32	Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you must go to lines 33 and 34	32	
33	Did you receive an applicable subsidy in 2012? (see instructions)	33	<input type="checkbox"/> Yes <input type="checkbox"/> No
34	If line 32 is a loss, check the box that describes your investment in this activity (see instructions)	34a	<input type="checkbox"/> All investment is at risk.
		34b	<input type="checkbox"/> Some investment is not at risk.
c	You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 34b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E (Form 1040), line 40	34c	

Form **4835**Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on tax return

Lynette T Heather

Farm Rental Income and Expenses**(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))****(Income not subject to self-employment tax)**▶ **Attach to Form 1040 or Form 1040NR.**▶ **See instructions.**

OMB No. 1545-0074

2012Attachment
Sequence No. **37**

Your social security number

400-00-1035

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2012 (see instructions)? ☒ Yes ☐ No**Part I Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops	1	5452
2a	Cooperative distributions (Form(s) 1099-PATR) 2a 0	2b	Taxable amount
3a	Agricultural program payments (see instructions) 3a 0	3b	Taxable amount
4	Commodity Credit Corporation (CCC) loans (see instructions):		
a	CCC loans reported under election	4a	0
b	CCC loans forfeited 4b 0	4c	Taxable amount
5	Crop insurance proceeds and federal crop disaster payments (see instructions):		
a	Amount received in 2012 5a 0	5b	Taxable amount
c	If election to defer to 2013 is attached, check here <input type="checkbox"/> 5d Amount deferred from 2011	5d	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	0
7	Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42. ▶	7	

Part II Expenses—Farm Rental Property. Do not include personal or living expenses.

8	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach Form 4562 8	21	Pension and profit-sharing plans 21
9	Chemicals 9	22	Rent or lease:
10	Conservation expenses (see instructions) 10	a	Vehicles, machinery, and equipment (see instructions) 22a
11	Custom hire (machine work) 11	b	Other (land, animals, etc.) 22b
12	Depreciation and section 179 expense deduction not claimed elsewhere 12	23	Repairs and maintenance 23
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions). 13	24	Seeds and plants 24
14	Feed 14	25	Storage and warehousing 25
15	Fertilizers and lime 15	26	Supplies 26
16	Freight and trucking 16	27	Taxes 27 218
17	Gasoline, fuel, and oil 17 317	28	Utilities 28
18	Insurance (other than health). 18 120	29	Veterinary, breeding, and medicine 29
19	Interest:	30	Other expenses (specify):
a	Mortgage (paid to banks, etc.) 19a 963	a	_____ 30a
b	Other 19b	b	_____ 30b
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions) 20	c	_____ 30c
		d	_____ 30d
		e	_____ 30e
		f	_____ 30f
		g	_____ 30g
31	Total expenses. Add lines 8 through 30g (see instructions) ▶	31	
32	Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you must go to lines 33 and 34	32	
33	Did you receive an applicable subsidy in 2012? (see instructions)	33	<input type="checkbox"/> Yes <input type="checkbox"/> No
34	If line 32 is a loss, check the box that describes your investment in this activity (see instructions)	34a	<input type="checkbox"/> All investment is at risk.
		34b	<input type="checkbox"/> Some investment is not at risk.
c	You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 34b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E (Form 1040), line 40	34c	

ATS Test Scenario 05
Taxpayer: Zeus and Venus Snapdragon
SSN: 400-00-1036

Test Scenario 05 includes the following forms:

- **Form 1040**
- **Form W-2**
- **Form 1099-R (2)**
- **Schedule A**
- **Schedule C**
- **Form 4972**
- **Form 5329**
- **Form 6198**
- **Form 8889**
- **Form 2106-EZ**

Primary Date of Birth = March 1, 1954

Secondary Date of Birth = June 19, 1960

Form 2106-EZ Assume all mileage occurred prior to July 1, 2012

Schedule A line 23 create 'Other Expenses Statement' dependency (below).

Other Expense Description	Other Expense Amount
Tools	70
Safe Deposit Box	50

Form **1040** Department of the Treasury—Internal Revenue Service (99) **2012** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning , 2012, ending , 20

See separate instructions.

Your first name and initial **Zeus E** Last name **Snapdragon** Your social security number **4 0 0 0 1 0 3 6**

If a joint return, spouse's first name and initial **Venus R** Last name **Snapdragon** Spouse's social security number **4 0 0 0 1 0 6 1**

Home address (number and street). If you have a P.O. box, see instructions. **404 Dogwood Street** Apt. no. **▲** Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **Moose, WY 83012**

Foreign country name Foreign province/state/county Foreign postal code

Filing Status

1 ☐ Single

2 ☒ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child

Check only one box.

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a

b ☒ Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here ▶ ☐

d Total number of exemptions claimed

Boxes checked on 6a and 6b **2**

No. of children on 6c who:

- lived with you **0**
- did not live with you due to divorce or separation (see instructions) **0**

Dependents on 6c not entered above **0**

Add numbers on lines above ▶ **2**

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 7

8a Taxable interest. Attach Schedule B if required 8a

b Tax-exempt interest. Do not include on line 8a 8b

9a Ordinary dividends. Attach Schedule B if required 9a

b Qualified dividends 9b

10 Taxable refunds, credits, or offsets of state and local income taxes 10

11 Alimony received 11

12 Business income or (loss). Attach Schedule C or C-EZ 12

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐ 13

14 Other gains or (losses). Attach Form 4797 14

15a IRA distributions 15a 1500 b Taxable amount 15b

16a Pensions and annuities 16a b Taxable amount 16b

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17

18 Farm income or (loss). Attach Schedule F 18

19 Unemployment compensation 19

20a Social security benefits 20a b Taxable amount 20b

21 Other income. List type and amount 21

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶ 22

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

Adjusted Gross Income

23 Reserved 23

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24

25 Health savings account deduction. Attach Form 8889 25

26 Moving expenses. Attach Form 3903 26

27 Deductible part of self-employment tax. Attach Schedule SE 27

28 Self-employed SEP, SIMPLE, and qualified plans 28

29 Self-employed health insurance deduction 29

30 Penalty on early withdrawal of savings 30

31a Alimony paid b Recipient's SSN ▶ 31a

32 IRA deduction 32

33 Student loan interest deduction 33

34 Reserved 34

35 Domestic production activities deduction. Attach Form 8903 35

36 Add lines 23 through 35 36

37 Subtract line 36 from line 22. This is your adjusted gross income ▶ 37

Tax and Credits**Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$5,950

Married filing jointly or Qualifying widow(er), \$11,900

Head of household, \$8,700

38	Amount from line 37 (adjusted gross income)	38	
39a	Check <input type="checkbox"/> You were born before January 2, 1948, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1948, <input type="checkbox"/> Blind. Total boxes checked 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
41	Subtract line 40 from line 38	41	
42	Exemptions. Multiply \$3,800 by the number on line 6d.	42	
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 election	44	
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45	46	
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 19	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit. Attach Schedule 8812, if required	51	
52	Residential energy credit. Attach Form 5695	52	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Other taxes. Enter code(s) from instructions	60	
61	Add lines 55 through 60. This is your total tax	61	

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	
63	2012 estimated tax payments and amount applied from 2011 return	63	
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election 64b		
65	Additional child tax credit. Attach Schedule 8812	65	
66	American opportunity credit from Form 8863, line 8	66	
67	Reserved	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	

Refund

Direct deposit? See instructions.

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	
74a	Amount of line 73 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	74a	
b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number		
75	Amount of line 73 you want applied to your 2013 estimated tax	75	
76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	
77	Estimated tax penalty (see instructions)	77	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name Phone no. Personal identification number (PIN)

Sign Here


Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN	Phone no.		
Firm's address				

a Employee's social security number 400-00-1036		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 69-0000006				1 Wages, tips, other compensation 65,022		2 Federal income tax withheld 6,024			
c Employer's name, address, and ZIP code Primrose Auto Sales 777 Dracaena Street Moose, WY 83012				3 Social security wages 65,022		4 Social security tax withheld 4031			
				5 Medicare wages and tips 65,022		6 Medicare tax withheld 943			
				7 Social security tips		8 Allocated tips			
d Control number				9		10 Dependent care benefits			
e Employee's first name and initial Last name Suff. Zeus E Snapdragon 404 Dogwood Street Moose, WY 83012				11 Nonqualified plans		12a See instructions for box 12			
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b			
				14 Other		12c			
						12d			
f Employee's address and ZIP code									
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax	
								20 Locality name	

Form **W-2** Wage and Tax
Statement

2012

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code Golden Years Retirement Funds 5201 Phoenix Street Moose, WY 83012		1 Gross distribution \$ 3,465 2a Taxable amount \$ 3,465 2b Taxable amount not determined <input type="checkbox"/>		OMB No. 1545-0119 2012 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.	
PAYER'S federal identification number 69-0000045	RECIPIENT'S identification number 400-00-1036	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 440		This information is being furnished to the Internal Revenue Service.	
RECIPIENT'S name Zeus E Snapdragon Street address (including apt. no.) 404 Dogwood Street City, state, and ZIP code Moose, WY 83012		5 Employee contributions / Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$			
		7 Distribution code(s) 4A		8 Other \$ %			
		9a Your percentage of total distribution 50 %		9b Total employee contributions \$			
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.		12 State tax withheld \$		13 State/Payer's state no.	
Account number (see instructions)		15 Local tax withheld \$		16 Name of locality		14 State distribution \$	
						17 Local distribution \$	

Form **1099-R**

www.irs.gov/form1099r

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code Bombax Retirement Plan 555 Elm Street Moose, WY 83012		1 Gross distribution \$ 1,500 2a Taxable amount \$ 1,500		OMB No. 1545-0119 2012 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service.				
PAYER'S federal identification number 69-0000044		RECIPIENT'S identification number 400-00-1061		3 Capital gain (included in box 2a) \$			4 Federal income tax withheld \$ 0			
RECIPIENT'S name Venus R Snapdragon Street address (including apt. no.) 404 Dogwood Street City, state, and ZIP code Moose, WY 83012		5 Employee contributions / Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$			7 Distribution code(s) 1		8 Other \$ %	
		9a Your percentage of total distribution %		9b Total employee contributions \$						
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.		12 State tax withheld \$		13 State/Payer's state no.		14 State distribution \$		
Account number (see instructions)				15 Local tax withheld \$		16 Name of locality		17 Local distribution \$		

Form **1099-R**

www.irs.gov/form1099r

Department of the Treasury - Internal Revenue Service

**SCHEDULE A
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Itemized Deductions**► Information about Schedule A and its separate instructions is at www.irs.gov/form1040.

► Attach to Form 1040.

OMB No. 1545-0074

2012
Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Zeus E & Venus R Snapdragon

Your social security number

400-00-1036

**Medical
and
Dental
Expenses****Caution.** Do not include expenses reimbursed or paid by others.

- 1 Medical and dental expenses (see instructions) **1**
- 2 Enter amount from Form 1040, line 38 **2**
- 3 Multiply line 2 by 7.5% (.075) **3**
- 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- **4**

**Taxes You
Paid**

- 5 State and local
- a ☐ Income taxes } **5**
- b ☒ Reserved }
- 6 Real estate taxes (see instructions) **6** 3757
- 7 Personal property taxes **7**
- 8 Other taxes. List type and amount ► **8**

9 Add lines 5 through 8 **9****Interest
You Paid**

- 10 Home mortgage interest and points reported to you on Form 1098 **10** 7075
- 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ► **11**

Note.
Your mortgage interest deduction may be limited (see instructions).

- 12 Points not reported to you on Form 1098. See instructions for special rules **12**
- 13 Reserved **13**
- 14 Investment interest. Attach Form 4952 if required. (See instructions.) **14**
- 15 Add lines 10 through 14 **15**

**Gifts to
Charity**

If you made a gift and got a benefit for it, see instructions.

- 16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions **16** 724
- 17 Other than by cash or check. If any gift of \$250 or more, see instructions. You **must** attach Form 8283 if over \$500 **17**
- 18 Carryover from prior year **18**
- 19 Add lines 16 through 18 **19**

**Casualty and
Theft Losses**

- 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) **20**

**Job Expenses
and Certain
Miscellaneous
Deductions**

- 21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► **21**
- 22 Tax preparation fees **22** 150
- 23 Other expenses—investment, safe deposit box, etc. List type and amount ► **Tools - 70 safe deposit box - 50** **23** 120
- 24 Add lines 21 through 23 **24**
- 25 Enter amount from Form 1040, line 38 **25**
- 26 Multiply line 25 by 2% (.02) **26**
- 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- **27**

**Other
Miscellaneous
Deductions**

- 28 Other—from list in instructions. List type and amount ► **28**

**Total
Itemized
Deductions**

- 29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40 **29**
- 30 If you elect to itemize deductions even though they are less than your standard deduction, check here ☐

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 17145C

Schedule A (Form 1040) 2012

SCHEDULE C
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Profit or Loss From Business**
(Sole Proprietorship)**► For information on Schedule C and its instructions, go to www.irs.gov/schedulec.**
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2012
Attachment
Sequence No. **09**

Name of proprietor Venus R Snapdragon		Social security number (SSN) 400-00-1061
A Principal business or profession, including product or service (see instructions) Cleaning Service		B Enter code from instructions ► 8 1 2 9 9 0
C Business name. If no separate business name, leave blank.		D Employer ID number (EIN), (see instr.)
E Business address (including suite or room no.) ► 404 Dogwood Street City, town or post office, state, and ZIP code Moose, WY 83012		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
G Did you "materially participate" in the operation of this business during 2012? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2012, check here		<input type="checkbox"/>
I Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Forms 1099?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	1	1245
2 Returns and allowances (see instructions)	2	0
3 Subtract line 2 from line 1	3	
4 Cost of goods sold (from line 42)	4	0
5 Gross profit. Subtract line 4 from line 3	5	
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	0
7 Gross income. Add lines 5 and 6	7	

Part II Expenses**Enter expenses for business use of your home only on line 30.**

8 Advertising	8	318	18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	474	a Vehicles, machinery, and equipment	20a	650
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	139
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals and entertainment (see instructions)	24b	
17 Legal and professional services	17		25 Utilities	25	
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	
			b Reserved for future use	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28				
29 Tentative profit or (loss). Subtract line 28 from line 7	29				
30 Expenses for business use of your home. Attach Form 8829 . Do not report such expenses elsewhere	30	0			
31 Net profit or (loss). Subtract line 30 from line 29.	31				
<ul style="list-style-type: none"> • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32. 					
32 If you have a loss, check the box that describes your investment in this activity (see instructions).					
<ul style="list-style-type: none"> • If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited. 					
32a <input type="checkbox"/> All investment is at risk. 32b <input checked="" type="checkbox"/> Some investment is not at risk.					

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11334P

Schedule C (Form 1040) 2012

Form **4972**Department of the Treasury
Internal Revenue Service (99)**Tax on Lump-Sum Distributions**
(From Qualified Plans of Participants Born Before January 2, 1936)

▶ Attach to Form 1040, Form 1040NR, or Form 1041.

OMB No. 1545-0193

2012
Attachment
Sequence No. **28**

Name of recipient of distribution

Zenus E Snapdragon

Identifying number

400-00-1036

Part I Complete this part to see if you can use Form 4972

	Yes	No
1 Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," do not use this form	1 ✓	
2 Did you roll over any part of the distribution? If "Yes," do not use this form	2	✓
3 Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	3 ✓	
4 Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, and (c) a participant in the plan for at least 5 years before the year of the distribution? If you answered "No" to both questions 3 and 4, do not use this form.	4	✓
5a Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do not use this form for a 2012 distribution from your own plan	5a	✓
b If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received for that participant after 1986? If "Yes," do not use the form for this distribution	5b	✓

Part II Complete this part to choose the 20% capital gain election (see instructions)

6 Capital gain part from Form 1099-R, box 3	6	
7 Multiply line 6 by 20% (.20) ▶	7	
If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies.		

Part III Complete this part to choose the 10-year tax option (see instructions)

8 Enter the amount from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the amount from box 2a. Multiple recipients see instructions	8	6930
9 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996	9	5000
10 Total taxable amount. Subtract line 9 from line 8	10	1930
11 Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0-	11	0
12 Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip lines 13 through 16, enter this amount on line 17, and go to line 18	12	1930
13 Multiply line 12 by 50% (.50), but do not enter more than \$10,000	13	965
14 Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0-	14	0
15 Multiply line 14 by 20% (.20)	15	0
16 Minimum distribution allowance. Subtract line 15 from line 13	16	965
17 Subtract line 16 from line 12	17	965
18 Federal estate tax attributable to lump-sum distribution	18	0
19 Subtract line 18 from line 17. If line 11 is zero, skip lines 20 through 22 and go to line 23	19	965
20 Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places)	20	.
21 Multiply line 16 by the decimal on line 20	21	
22 Subtract line 21 from line 11	22	
23 Multiply line 19 by 10% (.10)	23	97
24 Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24	11
25 Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on line 29, and go to line 30	25	110
26 Multiply line 22 by 10% (.10)	26	
27 Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27	
28 Multiply line 27 by ten (10)	28	
29 Subtract line 28 from line 25. Multiple recipients see instructions ▶	29	55
30 Tax on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on Form 1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies ▶	30	55

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13187U

Form **4972** (2012)

**Additional Taxes on Qualified Plans
(Including IRAs) and Other Tax-Favored Accounts**

OMB No. 1545-0074

2012Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Form 5329 and its separate instructions is at www.irs.gov/form5329.Attachment
Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.

Venus R Snapdragon

Your social security number

400-00-1061

Home address (number and street), or P.O. box if mail is not delivered to your home

404 Dogwood Street

Apt. no.

**Fill in Your Address Only
If You Are Filing This
Form by Itself and Not
With Your Tax Return**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions).

Moose, WY 83012If this is an amended
return, check here ☐

Foreign country name

Foreign province/state/county

Foreign postal code

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 58, or Form 1040NR, line 56, without filing Form 5329. See the instructions for Form 1040, line 58, or for Form 1040NR, line 56.**Part I Additional Tax on Early Distributions**

Complete this part if you took a taxable distribution before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	1500
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: 07	2	600
3	Amount subject to additional tax. Subtract line 2 from line 1	3	
4	Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 58, or Form 1040NR, line 56 Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).	4	

Part II Additional Tax on Certain Distributions From Education Accounts

Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).

5	Distributions included in income from Coverdell ESAs and QTPs	5	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	
8	Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	8	

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2012 than is allowable or you had an amount on line 17 of your 2011 Form 5329.

9	Enter your excess contributions from line 16 of your 2011 Form 5329 (see instructions). If zero, go to line 15	9	
10	If your traditional IRA contributions for 2012 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10	
11	2012 traditional IRA distributions included in income (see instructions)	11	
12	2012 distributions of prior year excess contributions (see instructions)	12	
13	Add lines 10, 11, and 12	13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14	
15	Excess contributions for 2012 (see instructions)	15	
16	Total excess contributions. Add lines 14 and 15	16	
17	Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2012 (including 2012 contributions made in 2013). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	17	

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2012 than is allowable or you had an amount on line 25 of your 2011 Form 5329.

18	Enter your excess contributions from line 24 of your 2011 Form 5329 (see instructions). If zero, go to line 23	18	
19	If your Roth IRA contributions for 2012 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	
20	2012 distributions from your Roth IRAs (see instructions)	20	
21	Add lines 19 and 20	21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Excess contributions for 2012 (see instructions)	23	
24	Total excess contributions. Add lines 22 and 23	24	
25	Additional tax. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2012 (including 2012 contributions made in 2013). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	25	

At-Risk Limitations

OMB No. 1545-0712

- **Attach to your tax return.**
► **See separate instructions.**

Attachment
Sequence No. **31**

Name(s) shown on return

Zeus E & Venus R Snapdragon

Identifying number

400-00-1061

Description of activity (see page 2 of the instructions)

Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts.

See page 2 of the instructions.

1	Ordinary income (loss) from the activity (see page 2 of the instructions)	1	(336)
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:		
a	Schedule D	2a	0
b	Form 4797	2b	0
c	Other form or schedule	2c	0
3	Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c	3	0
4	Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c	4	(0)
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form	5	

Part II Simplified Computation of Amount At Risk. See page 3 of the instructions before completing this part.

6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero	6	2700
7	Increases for the tax year (see page 3 of the instructions)	7	0
8	Add lines 6 and 7	8	
9	Decreases for the tax year (see page 4 of the instructions)	9	800
10a	Subtract line 9 from line 8	10a	
b	If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	10b	

Part III Detailed Computation of Amount At Risk. If you completed Part III of Form 6198 for the prior year, see page 4 of the instructions.

11	Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero	11	N/A
12	Increases at effective date	12	
13	Add lines 11 and 12	13	
14	Decreases at effective date	14	
15	Amount at risk (check box that applies):		
a	<input type="checkbox"/> At effective date. Subtract line 14 from line 13. Do not enter less than zero.	15	
b	<input type="checkbox"/> From your prior year Form 6198, line 19b. Do not enter the amount from line 10b of your prior year form.		
16	Increases since (check box that applies):		
a	<input type="checkbox"/> Effective date	16	
b	<input type="checkbox"/> The end of your prior year	17	
17	Add lines 15 and 16	17	
18	Decreases since (check box that applies):		
a	<input type="checkbox"/> Effective date	18	
b	<input type="checkbox"/> The end of your prior year	19a	
19a	Subtract line 18 from line 17	19a	
b	If line 19a is more than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	19b	

Part IV Deductible Loss

20	Amount at risk. Enter the larger of line 10b or line 19b	20	
21	Deductible loss. Enter the smaller of the line 5 loss (treated as a positive number) or line 20. See page 8 of the instructions to find out how to report any deductible loss and any carryover	21	()

Note: If the loss is from a passive activity, see the Instructions for **Form 8582**, *Passive Activity Loss Limitations*, or the Instructions for **Form 8810**, *Corporate Passive Activity Loss and Credit Limitations*, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.

Health Savings Accounts (HSAs)

► Information about Form 8889 and its separate instructions is available at www.irs.gov/form8889.
► Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040 or Form 1040NR

Zenus and Venus SnapdragonSocial security number of HSA
beneficiary. If both spouses have
HSAs, see instructions ►**400-00-1036****Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2012 (see instructions).	►	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family
2	HSA contributions you made for 2012 (or those made on your behalf), including those made from January 1, 2013, through April 15, 2013, that were for 2012. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions).	2	3400	
3	If you were under age 55 at the end of 2012, and on the first day of every month during 2012, you were, or were considered, an eligible individual with the same coverage, enter \$3,100 (\$6,250 for family coverage). All others , see the instructions for the amount to enter.	3	6250	
4	Enter the amount you and your employer contributed to your Archer MSAs for 2012 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2012, also include any amount contributed to your spouse's Archer MSAs.	4	0	
5	Subtract line 4 from line 3. If zero or less, enter -0-	5		
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2012, see the instructions for the amount to enter.	6		
7	If you were age 55 or older at the end of 2012, married, and you or your spouse had family coverage under an HDHP at any time during 2012, enter your additional contribution amount (see instructions).	7	0	
8	Add lines 6 and 7	8		
9	Employer contributions made to your HSAs for 2012	9	0	
10	Qualified HSA funding distributions	10	0	
11	Add lines 9 and 10	11	0	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12		
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25.	13		

Caution: If line 2 is more than line 13, you may have to pay an additional tax (see instructions).**Part II HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2012 from all HSAs (see instructions)	14a		
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions)	14b		
c	Subtract line 14b from line 14a	14c		
15	Unreimbursed qualified medical expenses (see instructions)	15		
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount	16		
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here ► <input type="checkbox"/>			
b	Additional 20% tax (see instructions). Enter 20% (.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HSA" and the amount	17b		

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 37621P

Form **8889** (2012)

Form **2106-EZ****Unreimbursed Employee Business Expenses**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)▶ **Attach to Form 1040 or Form 1040NR.****2012**
Attachment
Sequence No. **129A**

Your name Zeus E Snapdragon	Occupation in which you incurred expenses Sales	Social security number 400 00 1036		
---------------------------------------	---	--	--	--

You Can Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2012.

Caution: You can use the standard mileage rate for 2012 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

1	Complete Part II. Multiply line 8a by 55.5¢ (.555). Enter the result here	1		
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2		20
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3		0
4	Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4		0
5	Meals and entertainment expenses: \$ _____ × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	5		0
6	Total expenses. Add lines 1 through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6		

Part II Information on Your Vehicle. Complete this part **only** if you are claiming vehicle expense on line 1.

7 When did you place your vehicle in service for business use? (month, day, year) ▶ 10 / 1 / 2009

8 Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for:

a Business 3,014 **b** Commuting (see instructions) 1,500 **c** Other 6,000

9 Was your vehicle available for personal use during off-duty hours? ☒ **Yes** ☐ **No**

10 Do you (or your spouse) have another vehicle available for personal use? ☒ **Yes** ☐ **No**

11a Do you have evidence to support your deduction? ☒ **Yes** ☐ **No**

b If "Yes," is the evidence written? ☒ **Yes** ☐ **No**

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 20604Q

Form **2106-EZ** (2012)

ATS Test Scenario 06
Taxpayer: Henry G Gladiolus
SSN: 400-00-1037

Test Scenario 06 includes the following forms:

- **Form 1040**
- **Form W-2**
- **Form 8958**

Primary Date of Birth = 7-11-1952

1st dependent Date of Birth = 8-12-1992

2nd dependent Date of Birth = 2-14-1993

Form 1040 line 31a \$2000 Alimony paid to Recipient 400-00-1099.

Form 8958 has allocation of tax amounts between married filing separate spouses.

Form **1040** Department of the Treasury—Internal Revenue Service (99) **2012** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning , 2012, ending , 20

See separate instructions.

Your first name and initial **Henry G** Last name **Gladiolus** Your social security number **4 0 0 0 0 1 0 3 7**

If a joint return, spouse's first name and initial Last name Spouse's social security number **4 0 0 0 0 1 0 6 3**

Home address (number and street). If you have a P.O. box, see instructions. **8511 Coconut Street** Apt. no. **▲** Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **Crystal Bay, NV 89402** Presidential Election Campaign

Foreign country name Foreign province/state/county Foreign postal code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Filing Status

1 ☐ Single 4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. **▶**

2 ☐ Married filing jointly (even if only one had income)

3 ☒ Married filing separately. Enter spouse's SSN above and full name here. **▶ Gloria H Gladiolus** 5 ☐ Qualifying widow(er) with dependent child

Check only one box.

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a } Boxes checked on 6a and 6b **1**

b ☐ Spouse } No. of children on 6c who:

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
Heather	Gladiolus	4 0 0 0 0 1 0 6 4	Grandchild	<input type="checkbox"/>
Sweetpea	Gladiolus	4 0 0 0 0 1 0 6 5	Grandchild	<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here ☐

d Total number of exemptions claimed **3**

Dependents on 6c not entered above

Add numbers on lines above **▶ 3**

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 7

8a Taxable interest. Attach Schedule B if required 8a **300**

b Tax-exempt interest. Do not include on line 8a 8b

9a Ordinary dividends. Attach Schedule B if required 9a

b Qualified dividends 9b

10 Taxable refunds, credits, or offsets of state and local income taxes 10

11 Alimony received 11

12 Business income or (loss). Attach Schedule C or C-EZ 12

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ 13

14 Other gains or (losses). Attach Form 4797 14

15a IRA distributions 15a b Taxable amount 15b

16a Pensions and annuities 16a b Taxable amount 16b

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17

18 Farm income or (loss). Attach Schedule F 18

19 Unemployment compensation 19

20a Social security benefits 20a b Taxable amount 20b

21 Other income. List type and amount 21

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income **▶** 22

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

Adjusted Gross Income

23 Reserved 23

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24

25 Health savings account deduction. Attach Form 8889 25

26 Moving expenses. Attach Form 3903 26

27 Deductible part of self-employment tax. Attach Schedule SE 27

28 Self-employed SEP, SIMPLE, and qualified plans 28

29 Self-employed health insurance deduction 29

30 Penalty on early withdrawal of savings 30

31a Alimony paid b Recipient's SSN **▶ 4 0 0 0 0 1 0 9 9** 31a **2000**

32 IRA deduction 32

33 Student loan interest deduction 33

34 Reserved 34

35 Domestic production activities deduction. Attach Form 8903 35

36 Add lines 23 through 35 36 **2000**

37 Subtract line 36 from line 22. This is your adjusted gross income **▶** 37

Tax and Credits**Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$5,950

Married filing jointly or Qualifying widow(er), \$11,900

Head of household, \$8,700

38	Amount from line 37 (adjusted gross income)	38	
39a	Check <input type="checkbox"/> You were born before January 2, 1948, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1948, <input type="checkbox"/> Blind. Total boxes checked 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
41	Subtract line 40 from line 38	41	
42	Exemptions. Multiply \$3,800 by the number on line 6d.	42	
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 election	44	
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45	46	
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 19	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit. Attach Schedule 8812, if required	51	
52	Residential energy credit. Attach Form 5695	52	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Other taxes. Enter code(s) from instructions	60	
61	Add lines 55 through 60. This is your total tax	61	

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	
63	2012 estimated tax payments and amount applied from 2011 return	63	
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election 64b		
65	Additional child tax credit. Attach Schedule 8812	65	
66	American opportunity credit from Form 8863, line 8	66	
67	Reserved	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	

Refund

Direct deposit? See instructions.

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	
74a	Amount of line 73 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	74a	
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
75	Amount of line 73 you want applied to your 2013 estimated tax	75	
76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	
77	Estimated tax penalty (see instructions)	77	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name Phone no. Personal identification number (PIN)

Sign Here


Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN	Phone no.		
Firm's address				

a Employee's social security number 400-00-1037		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile			
b Employer identification number (EIN) 69-0000008				1 Wages, tips, other compensation 26,212		2 Federal income tax withheld 2,024					
c Employer's name, address, and ZIP code Lilac Manufacturing 700 Ash Street Crystal Bay, NV 89402				3 Social security wages 26,212		4 Social security tax withheld 1,625					
				5 Medicare wages and tips 26,212		6 Medicare tax withheld 380					
				7 Social security tips		8 Allocated tips					
d Control number				9		10 Dependent care benefits					
e Employee's first name and initial Last name Henry G Gladiolus 8511 Coconut Street Crystal Bay, NV 89402				Suff. 11 Nonqualified plans		12a See instructions for box 12					
						12b					
						12c					
						12d					
f Employee's address and ZIP code				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>							
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2** Wage and Tax
Statement

2012

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

ATS Test Scenario 07
Taxpayer: Oscar and Viola Dahlia
SSN: 400-00-1038

Test Scenario 07 includes the following forms:

- **Form 1040**
- **Form W-2 (2)**
- **Form 1099-R**
- **Form 1099-MISC**
- **Schedule A**
- **Form 8283**

Primary Date of Birth = April 19, 1969

Secondary Date of Birth = March 20, 1973

Dependent Date of Birth = August 22, 1992

Other Income Type Statement: Indian Gaming Proceeds

Form

1040

Department of the Treasury—Internal Revenue Service

(99)

U.S. Individual Income Tax Return**2012**

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning , 2012, ending , 20		See separate instructions.
Your first name and initial Oscar	Last name Dahlia	Your social security number 4 0 0 0 0 1 0 3 8
If a joint return, spouse's first name and initial Viola	Last name Dahlia	Spouse's social security number 4 0 0 0 0 1 0 7 1
Home address (number and street). If you have a P.O. box, see instructions. 123 Guava St.		Apt. no. ▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Sandy, OR 97055		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	Foreign postal code

Filing Status Check only one box.

<p>1 <input type="checkbox"/> Single</p> <p>2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income)</p> <p>3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶</p>	<p>4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶</p> <p>5 <input type="checkbox"/> Qualifying widow(er) with dependent child</p>
--	---

Exemptions

<p>6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a</p> <p>b <input checked="" type="checkbox"/> Spouse</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%;">c Dependents:</th> <th style="width:20%;">(2) Dependent's social security number</th> <th style="width:20%;">(3) Dependent's relationship to you</th> <th style="width:25%;">(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)</th> </tr> </thead> <tbody> <tr> <td>(1) First name Last name Grover Dahlia</td> <td>4 0 0 0 0 1 0 7 2</td> <td></td> <td><input type="checkbox"/></td> </tr> <tr><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> </tbody> </table> <p>If more than four dependents, see instructions and check here ▶ <input type="checkbox"/></p> <p>d Total number of exemptions claimed</p>	c Dependents:	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)	(1) First name Last name Grover Dahlia	4 0 0 0 0 1 0 7 2		<input type="checkbox"/>				<input type="checkbox"/>				<input type="checkbox"/>				<input type="checkbox"/>	<p>Boxes checked on 6a and 6b 2</p> <p>No. of children on 6c who: 1</p> <ul style="list-style-type: none"> • lived with you • did not live with you due to divorce or separation (see instructions) <p>Dependents on 6c not entered above 3</p> <p>Add numbers on lines above ▶</p>
c Dependents:	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)																		
(1) First name Last name Grover Dahlia	4 0 0 0 0 1 0 7 2		<input type="checkbox"/>																		
			<input type="checkbox"/>																		
			<input type="checkbox"/>																		
			<input type="checkbox"/>																		

Income

<p>7 Wages, salaries, tips, etc. Attach Form(s) W-2</p> <p>8a Taxable interest. Attach Schedule B if required</p> <p>b Tax-exempt interest. Do not include on line 8a 8b</p> <p>9a Ordinary dividends. Attach Schedule B if required</p> <p>b Qualified dividends 9b</p> <p>10 Taxable refunds, credits, or offsets of state and local income taxes</p> <p>11 Alimony received</p> <p>12 Business income or (loss). Attach Schedule C or C-EZ</p> <p>13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/></p> <p>14 Other gains or (losses). Attach Form 4797</p> <p>15a IRA distributions 15a b Taxable amount 15b</p> <p>16a Pensions and annuities 16a b Taxable amount 16b</p> <p>17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E</p> <p>18 Farm income or (loss). Attach Schedule F</p> <p>19 Unemployment compensation</p> <p>20a Social security benefits 20a b Taxable amount 20b</p> <p>21 Other income. List type and amount Indian Gaming</p> <p>22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶</p>	<p>7</p> <p>8a 1343</p> <p>9a</p> <p>10 502</p> <p>11</p> <p>12</p> <p>13</p> <p>14</p> <p>15b</p> <p>16b</p> <p>17</p> <p>18</p> <p>19</p> <p>20b</p> <p>21 10000</p> <p>22</p>
--	---

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

Adjusted Gross Income

<p>23 Reserved</p> <p>24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ</p> <p>25 Health savings account deduction. Attach Form 8889</p> <p>26 Moving expenses. Attach Form 3903</p> <p>27 Deductible part of self-employment tax. Attach Schedule SE</p> <p>28 Self-employed SEP, SIMPLE, and qualified plans</p> <p>29 Self-employed health insurance deduction</p> <p>30 Penalty on early withdrawal of savings</p> <p>31a Alimony paid b Recipient's SSN ▶</p> <p>32 IRA deduction</p> <p>33 Student loan interest deduction</p> <p>34 Reserved</p> <p>35 Domestic production activities deduction. Attach Form 8903</p> <p>36 Add lines 23 through 35</p> <p>37 Subtract line 36 from line 22. This is your adjusted gross income ▶</p>	<p>23</p> <p>24</p> <p>25</p> <p>26</p> <p>27</p> <p>28</p> <p>29</p> <p>30</p> <p>31a</p> <p>32</p> <p>33</p> <p>34</p> <p>35</p> <p>36</p> <p>37</p>
---	--

Tax and Credits**Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$5,950

Married filing jointly or Qualifying widow(er), \$11,900

Head of household, \$8,700

38	Amount from line 37 (adjusted gross income)	38	
39a	Check <input type="checkbox"/> You were born before January 2, 1948, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1948, <input type="checkbox"/> Blind. Total boxes checked 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
41	Subtract line 40 from line 38	41	
42	Exemptions. Multiply \$3,800 by the number on line 6d.	42	
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 election	44	
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45	46	
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 19	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit. Attach Schedule 8812, if required	51	
52	Residential energy credit. Attach Form 5695	52	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Other taxes. Enter code(s) from instructions	60	
61	Add lines 55 through 60. This is your total tax	61	

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	
63	2012 estimated tax payments and amount applied from 2011 return	63	
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election 64b		
65	Additional child tax credit. Attach Schedule 8812	65	
66	American opportunity credit from Form 8863, line 8	66	
67	Reserved	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	

Refund

Direct deposit? See instructions.

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	
74a	Amount of line 73 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	74a	
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
75	Amount of line 73 you want applied to your 2013 estimated tax	75	
76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	
77	Estimated tax penalty (see instructions)	77	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name Phone no. Personal identification number (PIN)

Sign Here


Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN	Phone no.		
Firm's address				


		a Employee's social security number 400-00-1038		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 69-0000011				1 Wages, tips, other compensation 37221		2 Federal income tax withheld 3550					
c Employer's name, address, and ZIP code Pursley Corp 777 Guava St. Sandy, OR 97055				3 Social security wages 37221		4 Social security tax withheld 2308					
				5 Medicare wages and tips 37221		6 Medicare tax withheld 540					
				7 Social security tips		8 Allocated tips					
d Control number				9		10 Dependent care benefits					
e Employee's first name and initial Last name Oscar Dahlia 123 Guava St Sandy, OR 97055 f Employee's address and ZIP code				Suff. 11 Nonqualified plans		12a See instructions for box 12					
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b					
				14 Other		12c					
						12d					
15 State OR		Employer's state ID number 69-0000056		16 State wages, tips, etc. 37221		17 State income tax 683		18 Local wages, tips, etc.		19 Local income tax	

Form **W-2** Wage and Tax
Statement

2012

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

		a Employee's social security number 400-00-1071		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 69-0000013				1 Wages, tips, other compensation 11524		2 Federal income tax withheld 1005					
c Employer's name, address, and ZIP code Estill Cosmetics 1412 Guava St. Sandy, OR 97055				3 Social security wages 11524		4 Social security tax withheld 714					
				5 Medicare wages and tips 11524		6 Medicare tax withheld 167					
				7 Social security tips		8 Allocated tips					
d Control number				9		10 Dependent care benefits					
e Employee's first name and initial Viola Dahlia 123 Guava St. Sandy, OR 97055 f Employee's address and ZIP code				11 Nonqualified plans 13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/> 14 Other		12a See instructions for box 12					
						12b					
						12c					
						12d					
15 State OR		Employer's state ID number 69-0000056		16 State wages, tips, etc. 11524		17 State income tax 462		18 Local wages, tips, etc.		19 Local income tax	

Form **W-2** Wage and Tax
Statement

2012

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.

This information is being furnished to the Internal Revenue Service.

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code Sandy School District 636 Guava St. Sandy, OR 97055		1 Gross distribution 2079 \$ 2a Taxable amount 2079 \$		OMB No. 1545-0119 2012 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S federal identification number 69-0000017		RECIPIENT'S identification number 400-00-1038		3 Capital gain (included in box 2a) \$ 4 Federal income tax withheld \$		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service.	
RECIPIENT'S name Oscar Dahlia		5 Employee contributions /Designated Roth contributions or insurance premiums \$ 7 Distribution code(s) 2		6 Net unrealized appreciation in employer's securities \$ 8 Other \$ %			
Street address (including apt. no.) 123 Guava St.		9a Your percentage of total distribution %		9b Total employee contributions \$			
City, state, and ZIP code Sandy, OR 97055							
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.		12 State tax withheld \$ \$		13 State/Payer's state no.	
Account number (see instructions)				15 Local tax withheld \$ \$		16 Name of locality	
						17 Local distribution \$ \$	

Form **1099-R**

www.irs.gov/form1099r

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. Feathered Flowers Resort and Casino 175 Chief Minihaha Way Canyonville, OR 97417		1 Rents \$	OMB No. 1545-0115 2012 Form 1099-MISC	Miscellaneous Income
		2 Royalties \$		
		3 Other income \$ 10,000		
PAYER'S federal identification number 69-0000099	RECIPIENT'S identification number	5 Fishing boat proceeds \$	6 Medical and health care payments \$	
RECIPIENT'S name Viola Dahlia Street address (including apt. no.) 123 Guava St. City, state, and ZIP code Sandy, OR 97055		7 Nonemployee compensation \$	8 Substitute payments in lieu of dividends or interest \$	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	
		11	12	
Account number (see instructions)		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$

Form **1099-MISC**

(keep for your records)

Department of the Treasury - Internal Revenue Service

**SCHEDULE A
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Itemized Deductions**► Information about Schedule A and its separate instructions is at www.irs.gov/form1040.

► Attach to Form 1040.

OMB No. 1545-0074

2012Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Oscar and Viola Dahlia

Your social security number

400-001038

**Medical
and
Dental
Expenses****Caution.** Do not include expenses reimbursed or paid by others.

- 1 Medical and dental expenses (see instructions) **1**
- 2 Enter amount from Form 1040, line 38 **2**
- 3 Multiply line 2 by 7.5% (.075) **3**
- 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- **4**

**Taxes You
Paid**

- 5 State and local
- a ☒ Income taxes } **5** 1145
- b ☐ Reserved }
- 6 Real estate taxes (see instructions) **6** 4073
- 7 Personal property taxes **7**
- 8 Other taxes. List type and amount ► **8**
- 9 Add lines 5 through 8 **9**

**Interest
You Paid****Note.**
Your mortgage
interest
deduction may
be limited (see
instructions).

- 10 Home mortgage interest and points reported to you on Form 1098 **10** 6033
- 11 Home mortgage interest not reported to you on Form 1098. If paid
to the person from whom you bought the home, see instructions
and show that person's name, identifying no., and address ► **11**
- 12 Points not reported to you on Form 1098. See instructions for
special rules **12** 38
- 13 Reserved **13**
- 14 Investment interest. Attach Form 4952 if required. (See instructions.) **14**
- 15 Add lines 10 through 14 **15**

**Gifts to
Charity**If you made a
gift and got a
benefit for it,
see instructions.

- 16 Gifts by cash or check. If you made any gift of \$250 or more,
see instructions **16** 1502
- 17 Other than by cash or check. If any gift of \$250 or more, see
instructions. You **must** attach Form 8283 if over \$500 **17** 700
- 18 Carryover from prior year **18**
- 19 Add lines 16 through 18 **19**

**Casualty and
Theft Losses**

- 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) **20**

**Job Expenses
and Certain
Miscellaneous
Deductions**

- 21 Unreimbursed employee expenses—job travel, union dues,
job education, etc. Attach Form 2106 or 2106-EZ if required.
(See instructions.) ► **21**
- 22 Tax preparation fees **22**
- 23 Other expenses—investment, safe deposit box, etc. List type
and amount ► **23**
- 24 Add lines 21 through 23 **24**
- 25 Enter amount from Form 1040, line 38 **25**
- 26 Multiply line 25 by 2% (.02) **26**
- 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- **27**

**Other
Miscellaneous
Deductions**

- 28 Other—from list in instructions. List type and amount ► **28**

**Total
Itemized
Deductions**

- 29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount
on Form 1040, line 40 **29**
- 30 If you elect to itemize deductions even though they are less than your standard
deduction, check here ☐

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 17145C

Schedule A (Form 1040) 2012

Noncash Charitable Contributions

OMB No. 1545-0908

- **Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.**
► **See separate instructions and www.irs.gov/form8283.**

Attachment
Sequence No. **155**

Name(s) shown on your income tax return

Oscar and Viola Dahlia

Identifying number
400-00-1038

Note. Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of \$5,000 or Less and Certain Publicly Traded Securities—List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is more than \$5,000 (see instructions).

Part I Information on Donated Property—If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number unless Form 1098-C is attached)	(c) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, unless Form 1098-C is attached.)
A	Goodwill 996 Guava St. Sandy OR 97055	<input type="checkbox"/>	Clothing, shoes, furniture
B		<input type="checkbox"/>	
C		<input type="checkbox"/>	
D		<input type="checkbox"/>	
E		<input type="checkbox"/>	

Note. If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A	10-16-2012	various	purchase	3750	700	Thrift shop value
B						
C						
D						
E						

Part II Partial Interests and Restricted Use Property—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

- 2a** Enter the letter from Part I that identifies the property for which you gave less than an entire interest ► _____ .
If Part II applies to more than one property, attach a separate statement.
- b** Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ► _____ .
(2) For any prior tax years ► _____ .
- c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):
Name of charitable organization (donee) _____
Address (number, street, and room or suite no.) _____
City or town, state, and ZIP code _____
- d** For tangible property, enter the place where the property is located or kept ► _____
- e** Name of any person, other than the donee organization, having actual possession of the property ► _____

- | | Yes | No |
|--|-----|----|
| 3a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? | | |
| b Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire? | | |
| c Is there a restriction limiting the donated property for a particular use? | | |

ATS/PATS Test Scenario 8
Taxpayer: Rachel Peony
SSN: 400-00-1031

Test Scenario 8 includes the following forms:

- **Form 1040**
- **Form W-2**
- **Schedule A**
- **Schedule B**

Taxpayer Date of Birth July 15, 1975.

Additional Instructions: Assume no withholding from unemployment

Form

1040

Department of the Treasury—Internal Revenue Service

(99)

U.S. Individual Income Tax Return**2012**

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning _____, 2012, ending _____, 20		See separate instructions.
Your first name and initial Rachel	Last name Peony	Your social security number 4 0 0 0 1 0 3 1
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. 123 Juniper St		Apt. no. ▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Arcadia, FL 34269		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	Foreign postal code

Filing Status Check only one box.

1 <input checked="" type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately . Enter spouse's SSN above and full name here. ▶	4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ 5 <input type="checkbox"/> Qualifying widow(er) with dependent child
--	--

Exemptions

6a <input checked="" type="checkbox"/> Yourself . If someone can claim you as a dependent, do not check box 6a b <input type="checkbox"/> Spouse c Dependents: <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:30%;">(1) First name</th> <th style="width:30%;">Last name</th> <th style="width:20%;">(2) Dependent's social security number</th> <th style="width:20%;">(3) Dependent's relationship to you</th> <th style="width:10%;">(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> </tbody> </table>	(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)					<input type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>	Boxes checked on 6a and 6b 1 No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above Add numbers on lines above 1
(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)																						
				<input type="checkbox"/>																						
				<input type="checkbox"/>																						
				<input type="checkbox"/>																						
				<input type="checkbox"/>																						
d Total number of exemptions claimed																										

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 8a Taxable interest. Attach Schedule B if required b Tax-exempt interest. Do not include on line 8a 8b 9a Ordinary dividends. Attach Schedule B if required b Qualified dividends 9b 10 Taxable refunds, credits, or offsets of state and local income taxes 10 11 Alimony received 11 12 Business income or (loss). Attach Schedule C or C-EZ 12 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/> 13 14 Other gains or (losses). Attach Form 4797 14 15a IRA distributions 15a b Taxable amount 15b 16a Pensions and annuities 16a b Taxable amount 16b 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 18 Farm income or (loss). Attach Schedule F 18 19 Unemployment compensation 19 20a Social security benefits 20a b Taxable amount 20b 21 Other income. List type and amount 21 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶ 22	7 8a 9a 10 11 12 13 14 15b 16b 17 18 19 20b 21 22
---	--

Adjusted Gross Income

23 Reserved 23 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 25 Health savings account deduction. Attach Form 8889 25 26 Moving expenses. Attach Form 3903 26 27 Deductible part of self-employment tax. Attach Schedule SE 27 28 Self-employed SEP, SIMPLE, and qualified plans 28 29 Self-employed health insurance deduction 29 30 Penalty on early withdrawal of savings 30 31a Alimony paid b Recipient's SSN ▶ 31a 32 IRA deduction 32 33 Student loan interest deduction 33 34 Reserved 34 35 Domestic production activities deduction. Attach Form 8903 35 36 Add lines 23 through 35 36 37 Subtract line 36 from line 22. This is your adjusted gross income ▶ 37	23 24 25 26 27 28 29 30 31a 32 33 34 35 36 37
---	--

Form 1040 (2012)

Tax and Credits**Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$5,950

Married filing jointly or Qualifying widow(er), \$11,900

Head of household, \$8,700

38	Amount from line 37 (adjusted gross income)	38	
39a	Check <input type="checkbox"/> You were born before January 2, 1948, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1948, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
41	Subtract line 40 from line 38	41	
42	Exemptions. Multiply \$3,800 by the number on line 6d.	42	
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 election	44	
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45	46	
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 19	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit. Attach Schedule 8812, if required	51	
52	Residential energy credit. Attach Form 5695	52	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Other taxes. Enter code(s) from instructions	60	
61	Add lines 55 through 60. This is your total tax	61	

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	
63	2012 estimated tax payments and amount applied from 2011 return	63	
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election 64b		
65	Additional child tax credit. Attach Schedule 8812	65	
66	American opportunity credit from Form 8863, line 8	66	
67	Reserved	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	

Refund

Direct deposit? See instructions.

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	
74a	Amount of line 73 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	74a	
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
75	Amount of line 73 you want applied to your 2013 estimated tax	75	
76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	
77	Estimated tax penalty (see instructions)	77	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name Phone no. Personal identification number (PIN)

Sign Here


Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>

Paid Preparer Use Only

Print/Type preparer's name Cecil Orchid	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN P00000001
Firm's name Orchid Tax	Firm's EIN 69-0000001		
Firm's address 765 Juniper St Arcadia, FL 34269	Phone no. (800)555-3636		

a Employee's social security number 400-00-1031		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile			
b Employer identification number (EIN) 69-0000074				1 Wages, tips, other compensation 49464		2 Federal income tax withheld 7139					
c Employer's name, address, and ZIP code Juniper Auto Sales 456 Juniper St Arcadia FL 34269				3 Social security wages 49464		4 Social security tax withheld 3067					
				5 Medicare wages and tips 49464		6 Medicare tax withheld 717					
				7 Social security tips		8 Allocated tips					
d Control number				9		10 Dependent care benefits					
e Employee's first name and initial Last name Rachel Peony 123 Juniper St Arcadia FL 34269				Suff. 11 Nonqualified plans		12a See instructions for box 12					
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b					
				14 Other		12c					
						12d					
f Employee's address and ZIP code											
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2** Wage and Tax
Statement

2012

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

**SCHEDULE A
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Itemized Deductions**► Information about Schedule A and its separate instructions is at www.irs.gov/form1040.

► Attach to Form 1040.

OMB No. 1545-0074

2012Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Rachel Peony

Your social security number

400-00-1031

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1		
2	Enter amount from Form 1040, line 38 2			
3	Multiply line 2 by 7.5% (.075)	3		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4
Taxes You Paid	5 State and local			
	a <input checked="" type="checkbox"/> Income taxes }	5	656	
	b <input type="checkbox"/> Reserved }			
	6 Real estate taxes (see instructions)	6	1,441	
	7 Personal property taxes	7		
	8 Other taxes. List type and amount ►	8		
	9 Add lines 5 through 8			9
Interest You Paid	10 Home mortgage interest and points reported to you on Form 1098	10	4017	
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►	11		
Note. Your mortgage interest deduction may be limited (see instructions).	12 Points not reported to you on Form 1098. See instructions for special rules	12		
	13 Reserved	13		
	14 Investment interest. Attach Form 4952 if required. (See instructions.)	14		
	15 Add lines 10 through 14			15
Gifts to Charity	16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	120	
	17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17		
If you made a gift and got a benefit for it, see instructions.	18 Carryover from prior year	18		
	19 Add lines 16 through 18			19
Casualty and Theft Losses	20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20
Job Expenses and Certain Miscellaneous Deductions	21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►	21		
	22 Tax preparation fees	22		
	23 Other expenses—investment, safe deposit box, etc. List type and amount ►	23		
	24 Add lines 21 through 23	24		
	25 Enter amount from Form 1040, line 38 25			
	26 Multiply line 25 by 2% (.02)	26		
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27
Other Miscellaneous Deductions	28 Other—from list in instructions. List type and amount ►			28
Total Itemized Deductions	29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40			29
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>			

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 17145C

Schedule A (Form 1040) 2012

SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

► Attach to Form 1040A or 1040.

► Information about Schedule B (Form 1040A or 1040) and its instructions is at www.irs.gov/form1040.

OMB No. 1545-0074

2012
Attachment
Sequence No. **08**

Name(s) shown on return

Rachel Peony

Your social security number

400-00-1031

Part I
Interest

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ►

Bank of Arcadia

Amount

1544

- 2 Add the amounts on line 1
- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ►

Note. If line 4 is over \$1,500, you must complete Part III.

Part II
Ordinary Dividends

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 5 List name of payer ►
- 6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ►

Amount

Note. If line 6 is over \$1,500, you must complete Part III.

Part III
Foreign Accounts and Trusts

(See instructions on back.)

- 7a At any time during 2012, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions
- If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements
- b If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located ►
- 8 During 2012, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back

Yes	No
	✓

ATS/PATS Test Scenario 9
Taxpayer: Sara Phlox
SSN: 400-00-1039

Test Scenario 9 includes the following forms:

- **Form 1040A**
- **Form W-2**
- **Form 2441**
- **Schedule EIC**
- **Schedule 8812**
- **Form 8863**
- **Form 8880**

Additional Instructions:

Primary Date of Birth October 31, 1978
1st dependent Date of Birth December 25, 2006
2nd dependent Date of Birth October 15, 2008

Form 2441 - Three child care providers:

Future Stars 69-0000041 \$1,000
606 Sassafras St
Tiptop, VA 24630

Our Home 69-0000042 \$1,000
707 Sassafras St
Tiptop, VA 24630

Growing Tree 69-0000043 \$2,000
808 Sassafras St
Tiptop, VA 24630

Form 1040A		Department of the Treasury—Internal Revenue Service		U.S. Individual Income Tax Return (99)		2012		IRS Use Only—Do not write or staple in this space.																																				
Your first name and initial Sara				Last name Phlox				OMB No. 1545-0074																																				
								Your social security number 4 0 0 0 0 1 0 3 9																																				
If a joint return, spouse's first name and initial				Last name				Spouse's social security number																																				
Home address (number and street). If you have a P.O. box, see instructions. 222 Sassafras St								Apt. no.																																				
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Tiptop, VA 24630								Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse																																				
Foreign country name				Foreign province/state/county		Foreign postal code																																						
Filing status Check only one box.		1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ 4 <input checked="" type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ 5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)																																										
Exemptions		6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a. b <input type="checkbox"/> Spouse c Dependents: <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th>(1) First name</th> <th>Last name</th> <th>(2) Dependent's social security number</th> <th>(3) Dependent's relationship to you</th> <th>(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)</th> </tr> </thead> <tbody> <tr> <td>Samantha</td> <td>Phlox</td> <td>400-00-1057</td> <td>daughter</td> <td><input checked="" type="checkbox"/></td> </tr> <tr> <td>Sol</td> <td>Phlox</td> <td>400-00-1058</td> <td>son</td> <td><input checked="" type="checkbox"/></td> </tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> </tbody> </table>								(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)	Samantha	Phlox	400-00-1057	daughter	<input checked="" type="checkbox"/>	Sol	Phlox	400-00-1058	son	<input checked="" type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>
(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)																																								
Samantha	Phlox	400-00-1057	daughter	<input checked="" type="checkbox"/>																																								
Sol	Phlox	400-00-1058	son	<input checked="" type="checkbox"/>																																								
				<input type="checkbox"/>																																								
				<input type="checkbox"/>																																								
				<input type="checkbox"/>																																								
				<input type="checkbox"/>																																								
If more than six dependents, see instructions.		Boxes checked on 6a and 6b No. of children on 6c who: • lived with you 2 • did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above Add numbers on lines above ▶ 3																																										
d Total number of exemptions claimed.																																												
Income		7 Wages, salaries, tips, etc. Attach Form(s) W-2. 7 8a Taxable interest. Attach Schedule B if required. 8a 66 b Tax-exempt interest. Do not include on line 8a. 8b 9a Ordinary dividends. Attach Schedule B if required. 9a b Qualified dividends (see instructions). 9b 10 Capital gain distributions (see instructions). 10 11a IRA distributions. 11a 11b Taxable amount (see instructions). 11b 12a Pensions and annuities. 12a 12b Taxable amount (see instructions). 12b 13 Unemployment compensation and Alaska Permanent Fund dividends. 13 14a Social security benefits. 14a 14b Taxable amount (see instructions). 14b 15 Add lines 7 through 14b (far right column). This is your total income. ▶ 15																																										
Adjusted gross income		16 Reserved. 16 17 IRA deduction (see instructions). 17 1200 18 Student loan interest deduction (see instructions). 18 19 Reserved. 19 20 Add lines 16 through 19. These are your total adjustments. 20 21 Subtract line 20 from line 15. This is your adjusted gross income. ▶ 21																																										

Form 1040A (2012)

Page **2****Tax, credits, and payments****Standard Deduction for—**

• People who check any box on line 23a or 23b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$5,950

Married filing jointly or Qualifying widow(er), \$11,900

Head of household, \$8,700

If you have a qualifying child, attach Schedule EIC.

22	Enter the amount from line 21 (adjusted gross income).	22	
23a	Check <input type="checkbox"/> You were born before January 2, 1948, <input type="checkbox"/> Blind } Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1948, <input type="checkbox"/> Blind } checked ▶ 23a <input type="checkbox"/>		
b	If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b <input type="checkbox"/>		
24	Enter your standard deduction .	24	
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	
26	Exemptions. Multiply \$3,800 by the number on line 6d.	26	
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your taxable income .	▶ 27	
28	Tax , including any alternative minimum tax (see instructions).	28	
29	Credit for child and dependent care expenses. Attach Form 2441.	29	
30	Credit for the elderly or the disabled. Attach Schedule R.	30	
31	Education credits from Form 8863, line 19.	31	
32	Retirement savings contributions credit. Attach Form 8880.	32	
33	Child tax credit. Attach Schedule 8812, if required.	33	
34	Add lines 29 through 33. These are your total credits .	34	
35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. This is your total tax .	35	
36	Federal income tax withheld from Forms W-2 and 1099.	36	
37	2012 estimated tax payments and amount applied from 2011 return.	37	
38a	Earned income credit (EIC).	38a	
b	Nontaxable combat pay election.	38b	
39	Additional child tax credit. Attach Schedule 8812.	39	
40	American opportunity credit from Form 8863, line 8.	40	
41	Add lines 36, 37, 38a, 39, and 40. These are your total payments .	▶ 41	
42	If line 41 is more than line 35, subtract line 35 from line 41. This is the amount you overpaid .	42	
43a	Amount of line 42 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/> 43a		
▶ b	Routing number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
▶ d	Account number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
44	Amount of line 42 you want applied to your 2013 estimated tax .	44	
45	Amount you owe. Subtract line 41 from line 35. For details on how to pay, see instructions.	▶ 45	
46	Estimated tax penalty (see instructions).	46	

Refund

Direct deposit? See instructions and fill in 43b, 43c, and 43d or Form 8888.

Amount you owe**Third party designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes**. Complete the following. ☐ **No**

Designee's name ▶

Phone no. ▶

Personal identification number (PIN) ▶

Sign here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature

Date

Your occupation

Daytime phone number

Spouse's signature. If a joint return, **both** must sign.

Date

Spouse's occupation

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid preparer use only

Print/type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN


Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.

Form **1040A** (2012)

		a Employee's social security number 400-00-1039		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 69-0000001				1 Wages, tips, other compensation 39495.00		2 Federal income tax withheld 4828.00					
c Employer's name, address, and ZIP code Tombiggee River School District 939 Sassafras St Tiptop, VA 24630				3 Social security wages 39495.00		4 Social security tax withheld 2449.00					
				5 Medicare wages and tips 39495.00		6 Medicare tax withheld 573.00					
				7 Social security tips		8 Allocated tips					
d Control number ASP0010304				9		10 Dependent care benefits					
e Employee's first name and initial Last name Sara Phlox 222 Sassafras St Tiptop, VA 24630				11 Nonqualified plans		12a See instructions for box 12					
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b					
				14 Other		12c					
						12d					
f Employee's address and ZIP code											
15 State VA		Employer's state ID number 69-0000003		16 State wages, tips, etc. 39495.00		17 State income tax 2100.00		18 Local wages, tips, etc.		19 Local income tax	
										20 Locality name	

Form **W-2** Wage and Tax
Statement

2012

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

Child and Dependent Care ExpensesDepartment of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

▶ Information about Form 2441 and its separate instructions is at
www.irs.gov/form2441.1040
1040A
1040NR

2441

OMB No. 1545-0074

2012Attachment
Sequence No. **21**

Name(s) shown on return

Sara Phlox

Your social security number

400-00-1039

Part I Persons or Organizations Who Provided the Care—You must complete this part.
(If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
	See Summary Page For Information			4000

Did you receive
dependent care benefits?

No

Yes

Complete only Part II below.

Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a.**Part II Credit for Child and Dependent Care Expenses****2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2012 for the person listed in column (a)
First	Last		
Samantha	Phlox	400-00-1057	2000
Sol	Phlox	400-00-1058	2000

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31**3****4** Enter your **earned income**. See instructions**4****5** If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4**5****6** Enter the **smallest** of line 3, 4, or 5**6****7** Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37.**7****8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

Over	But not over	Decimal amount is
\$0—15,000		.35
15,000—17,000		.34
17,000—19,000		.33
19,000—21,000		.32
21,000—23,000		.31
23,000—25,000		.30
25,000—27,000		.29
27,000—29,000		.28

If line 7 is:

Over	But not over	Decimal amount is
\$29,000—31,000		.27
31,000—33,000		.26
33,000—35,000		.25
35,000—37,000		.24
37,000—39,000		.23
39,000—41,000		.22
41,000—43,000		.21
43,000—No limit		.20

8

X.

9 Multiply line 6 by the decimal amount on line 8. If you paid 2011 expenses in 2012, see the instructions**9****10** Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions.**10****11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46**11**

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11862M

Form **2441** (2012)

Part III Dependent Care Benefits

12 Enter the total amount of dependent care benefits you received in 2012. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12		
13 Enter the amount, if any, you carried over from 2011 and used in 2012 during the grace period. See instructions	13		
14 Enter the amount, if any, you forfeited or carried forward to 2013. See instructions	14	()
15 Combine lines 12 through 14. See instructions	15		
16 Enter the total amount of qualified expenses incurred in 2012 for the care of the qualifying person(s)	16		
17 Enter the smaller of line 15 or 16	17		
18 Enter your earned income . See instructions	18		
19 Enter the amount shown below that applies to you.			
• If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).	19		
• If married filing separately, see instructions.			
• All others, enter the amount from line 18.			
20 Enter the smallest of line 17, 18, or 19	20		
21 Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19).	21		
22 Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. Enter the amount here	22		
23 Subtract line 22 from line 15	23		
24 Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24		
25 Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. Form 1040A filers: Enter the smaller of line 20 or line 21	25		
26 Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter "DCB." Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB".	26		

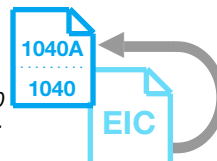
To claim the child and dependent care credit, complete lines 27 through 31 below.

27 Enter \$3,000 (\$6,000 if two or more qualifying persons)	27		
28 Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25	28		
29 Subtract line 28 from line 27. If zero or less, stop . You cannot take the credit. Exception. If you paid 2011 expenses in 2012, see the instructions for line 9	29		
30 Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here.	30		
31 Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	31		

SCHEDULE EIC
(Form 1040A or 1040)Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Sara Phlox

Earned Income Credit**Qualifying Child Information**Complete and attach to Form 1040A or 1040
only if you have a qualifying child.▶ See www.irs.gov/scheduleeic.

OMB No. 1545-0074

2012Attachment
Sequence No. **43**

Your social security number

400-00-1039

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See page 2 for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information**Child 1****Child 2****Child 3**

	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	First name Samantha Last name Phlox	First name Sol Last name Phlox	First name Last name
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2012. If your child was born and died in 2012 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	400-00-1057	400-00-1058	
3 Child's year of birth	Year 2 0 0 6 <i>If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year 2 0 0 8 <i>If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year _____ <i>If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>
4 a Was the child under age 24 at the end of 2012, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> <i>Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> <i>Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> <i>Go to line 4b.</i>
b Was the child permanently and totally disabled during any part of 2012?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i> The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	daughter	son	
6 Number of months child lived with you in the United States during 2012 • If the child lived with you for more than half of 2012 but less than 7 months, enter "7." • If the child was born or died in 2012 and your home was the child's home for the entire time he or she was alive during 2012, enter "12."	12 months <i>Do not enter more than 12 months.</i>	12 months <i>Do not enter more than 12 months.</i>	_____ months <i>Do not enter more than 12 months.</i>

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13339M

Schedule EIC (Form 1040A or 1040) 2012

SCHEDULE 8812
(Form 1040A
or 1040)Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Sara Phlox

Child Tax Credit▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**▶ **Information about Schedule 8812 and its separate instructions is at www.irs.gov/form1040.**

OMB No. 1545-0074

2012Attachment
Sequence No. 47

Your social security number

400-00-1039

Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)

Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit.
If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

- A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
- ☐ Yes ☐ No
- B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
- ☐ Yes ☐ No
- C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
- ☐ Yes ☐ No
- D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
- ☐ Yes ☐ No

Note: If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here. ▶ ☐

Part II Additional Child Tax Credit Filers

- 1 1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).
- 1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).
- 1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48).

If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.

- 2** Enter the amount from Form 1040, line 51, Form 1040A, line 33; or Form 1040NR, line 48 **2**
- 3** Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit **3**
- 4a** Earned income (see separate instructions) **4a**
- b** Nontaxable combat pay (see separate instructions) **4b**
- 5** Is the amount on line 4a more than \$3,000?
- ☐ **No.** Leave line 5 blank and enter -0- on line 6.
- ☐ **Yes.** Subtract \$3,000 from the amount on line 4a. Enter the result **5**
- 6** Multiply the amount on line 5 by 15% (.15) and enter the result **6**
- Next.** Do you have three or more qualifying children?
- ☐ **No.** If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the **smaller** of line 3 or line 6 on line 13.
- ☐ **Yes.** If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.

1 **2000**

Part III Certain Filers Who Have Three or More Qualifying Children

7 Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see separate instructions

8 1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60.

1040A filers: Enter -0-.

1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.

9 Add lines 7 and 8

10 1040 filers: Enter the total of the amounts from Form 1040, lines 64a and 69.

1040A filers: Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions).

1040NR filers: Enter the amount from Form 1040NR, line 65.

11 Subtract line 10 from line 9. If zero or less, enter -0-

12 Enter the **larger** of line 6 or line 11
Next, enter the **smaller** of line 3 or line 12 on line 13.

7			
8			
9			
10			

11**12****Part IV Additional Child Tax Credit**

13 This is your additional child tax credit

13

Enter this amount on
Form 1040, line 65,
Form 1040A, line 39, or
Form 1040NR, line 63.
.....

DRAFT AS OF
August 27, 2012

Name(s) shown on return

Sara Phlox

Education Credits
(American Opportunity and Lifetime Learning Credits)

► See separate instructions to find out if you are eligible to take the credits.
► Instructions and more are at www.irs.gov/form8863. Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2012
Attachment
Sequence No. **50**

Your social security number

400 00 1039



Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	
4	Subtract line 3 from line 2. If zero or less, stop ; you cannot take any education credit	4	
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	6	
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you cannot take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/>	7	
8	Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below.	8	

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 8 of the Credit Limit Worksheet (see instructions)	9	400
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	
11	Enter the smaller of line 10 or \$10,000	11	
12	Multiply line 11 by 20% (.20)	12	
13	Enter: \$124,000 if married filing jointly; \$62,000 if single, head of household, or qualifying widow(er)	13	
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	17	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ►	18	
19	Nonrefundable education credits. Enter the amount from line 13 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31	19	

Name(s) shown on return

Sara Phlox

Your social security number

400 00 1039



Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.

Part III Student and Educational Institution Information

See instructions.

20 Student name (as shown on page 1 of your tax return) Sara Phlox	21 Student social security number (as shown on page 1 of your tax return) 400 00 1039
22 Educational institution information (see instructions)	
a. Name of first educational institution Port David University	b. Name of second educational institution (if any)
(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 1234 University Pkwy Tiptop, VA 24660	(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2) Did the student receive Form 1098-T from this institution for 2012? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(2) Did the student receive Form 1098-T from this institution for 2012? <input type="checkbox"/> Yes <input type="checkbox"/> No
(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 <input type="checkbox"/> Yes <input type="checkbox"/> No filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No
If you checked "No" in both (2) and (3) , skip (4) .	If you checked "No" in both (2) and (3) , skip (4) .
(4) If you checked "Yes" in (2) or (3) , enter the institution's federal identification number (from Form 1098-T). - - - - -	(4) If you checked "Yes" in (2) or (3) , enter the institution's federal identification number (from Form 1098-T). - - - - -
23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 24.	
24 Was the student enrolled at least half-time for at least one academic period that began in 2012 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) <input checked="" type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — Stop! Go to line 31 for this student.	
25 Did the student complete the first 4 years of post-secondary education before 2012? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 26.	
26 Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — See <i>Tip</i> below and complete either lines 27-30 or line 31 for this student.	



When you figure your taxes, you may want to compare the American opportunity credit and lifetime learning credits, and choose the credit for each student that gives you the lower tax liability. You **cannot** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student, do not complete line 31.

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Do not enter more than \$4,000	27
28 Subtract \$2,000 from line 27. If zero or less enter -0-	28
29 Multiply line 28 by 25% (.25)	29
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1	30

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31
---	-----------

Form **8880****Credit for Qualified Retirement Savings Contributions**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

▶ Information about Form 8880 and its instructions is at www.irs.gov/form8880.**2012**Attachment
Sequence No. **54**

Name(s) shown on return

Your social security number

Sara Phlox

400-00-1039

You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$28,750 (\$43,125 if head of household; \$57,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1995, **(b)** is claimed as a dependent on someone else's 2012 tax return, or **(c)** was a **student** (see instructions).

- Traditional and Roth IRA contributions for 2012. **Do not** include rollover contributions
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2012 (see instructions)
- Add lines 1 and 2
- Certain distributions received **after** 2009 and **before** the due date (including extensions) of your 2012 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception
- Subtract line 4 from line 3. If zero or less, enter -0-
- In each column, enter the **smaller** of line 5 or \$2,000
- Add the amounts on line 6. If zero, **stop**; you cannot take this credit
- Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37
- Enter the applicable decimal amount shown below:

	(a) You	(b) Your spouse
1	1200	
2	0	
3		
4	0	
5		
6		
7		
8		

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
---	\$17,250	.5	.5	.5
\$17,250	\$18,750	.5	.5	.2
\$18,750	\$25,875	.5	.5	.1
\$25,875	\$28,125	.5	.2	.1
\$28,125	\$28,750	.5	.1	.1
\$28,750	\$34,500	.5	.1	.0
\$34,500	\$37,500	.2	.1	.0
\$37,500	\$43,125	.1	.1	.0
\$43,125	\$57,500	.1	.0	.0
\$57,500	---	.0	.0	.0

Note: If line 9 is zero, **stop**; you cannot take this credit.

- Multiply line 7 by line 9
- Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 44
- 1040 filers:** Enter the total of your credits from lines 47 through 49, and Schedule R, line 22.
 1040A filers: Enter the total of your credits from lines 29 through 31.
 1040NR filers: Enter the total of your credits from lines 45 and 46.
- Subtract line 12 from line 11. If zero, **stop**; you cannot take this credit
- Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 13 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47

9	X
10	
11	
12	
13	
14	

*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 33394D

Form **8880** (2012)


ATS/PATS Test Scenario 10
Taxpayer: Vance & Jane Ambrosia
SSN: 400-00-1040

Test Scenario 10 includes the following forms:

- **Form 1040EZ**
- **Form W-2 (primary & secondary)**

Primary and Secondary Date Of Birth 11/22/1978

Additional Instructions: Primary received \$2,898.00 in Unemployment Compensation with \$290.00 Federal withholding

		a Employee's social security number 400-00-1040		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 69-0000022				1 Wages, tips, other compensation 7417.00		2 Federal income tax withheld 433.00					
c Employer's name, address, and ZIP code BIBLO CREEK INC 776 SEQUOIA ST MILO, ME 04463				3 Social security wages 7417.00		4 Social security tax withheld 460.00					
				5 Medicare wages and tips 7417.00		6 Medicare tax withheld 108.00					
				7 Social security tips		8 Allocated tips					
d Control number				9		10 Dependent care benefits					
e Employee's first name and initial Last name VANCE AMBROSIA 511 SEQUOIA ST MILO, ME 04463				Suff. 11 Nonqualified plans		12a See instructions for box 12					
						12b					
						12c					
						12d					
f Employee's address and ZIP code				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		14 Other					
15 State ME		Employer's state ID number 69-0000033		16 State wages, tips, etc. 7417.00		17 State income tax 211.00		18 Local wages, tips, etc.		19 Local income tax	
										20 Locality name	


Form **W-2** Wage and Tax
Statement

2012

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.

This information is being furnished to the Internal Revenue Service.

		a Employee's social security number 400-00-1060		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 69-0000023				1 Wages, tips, other compensation 2551.00		2 Federal income tax withheld 0					
c Employer's name, address, and ZIP code MILO MANUFACTURING 222 SEQUOIA ST MILO ME 04463				3 Social security wages 2551.00		4 Social security tax withheld 158.00					
				5 Medicare wages and tips 2551.00		6 Medicare tax withheld 37.00					
				7 Social security tips		8 Allocated tips					
d Control number				9		10 Dependent care benefits					
e Employee's first name and initial Last name JANE AMBROSIA 511 SEQUOIA ST MILO ME 04463				Suff. 11 Nonqualified plans		12a See instructions for box 12					
						13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>					
						14 Other					
						12b					
f Employee's address and ZIP code						12c					
						12d					
15 State ME		Employer's state ID number 69-0000044		16 State wages, tips, etc. 2551.00		17 State income tax 51.00		18 Local wages, tips, etc.		19 Local income tax	

Form **W-2** Wage and Tax
Statement

2012

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

ATS Test Scenario 11
Taxpayer: Edgard Pino
SSN: 400-00-1041

Test Scenario 11 includes the following forms:

- **Form 499R - 2/W-2PR**
- **Form 1040SS- PR**

Primary Date Of Birth February 7, 1980

1st dependent Date Of Birth March 6, 2000

2nd dependent Date Of Birth September 9, 2002

3rd dependent Date Of Birth June 14, 2005

Form	1040-SS	U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico) U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands (CNMI), or Puerto Rico. For information about Form 1040-SS and its instructions go to www.irs.gov/form1040-SS . For the year Jan. 1–Dec. 31, 2012, or other tax year beginning , 2012, and ending , 20 .	OMB No. 1545-0090 <div style="font-size: 36pt; font-weight: bold;">2012</div>
------	---------	--	--

Please type or print	Your first name and initial Edgard	Last name Pino	Your social security number 400-00-1041
	If a joint return, spouse's first name and initial	Last name	Spouse's social security number
	Present home address (number, street, and apt. no., or rural route) URB Royal Oak 123 Calle 1		
	City, town or post office, commonwealth or territory, and ZIP code Bayamon PR 00961-0123		
	Foreign country name	Foreign province/county	Foreign postal code

Part I Total Tax and Credits**1 Filing status.** Check the box for your filing status (see instructions).☒ Single☐ Married filing jointly☐ Married filing separately. Enter spouse's social security no. above and full name here. ▶**2 Qualifying children.** Complete **only** if you are a bona fide resident of Puerto Rico and you are claiming the additional child tax credit (see instructions).

(a) First name	Last name	(b) Child's social security number	(c) Child's relationship to you
Tomas	Pino	400-001071	son
Mario	Pino	400-00-1072	daughter
Diano	Pino	400-001073	daughter

3 Self-employment tax from Part V, line 12.	3	
4 Household employment taxes (see instructions). Attach Schedule H (Form 1040)	4	
5 Total tax. Add lines 3 and 4 (see instructions)	5	
6 2012 estimated tax payments (see instructions)	6	400
7 Excess social security tax withheld (see instructions)	7	
8 Additional child tax credit from Part II, line 3	8	
9 Health coverage tax credit. Attach Form 8885	9	
10 Total payments and credits (see instructions)	10	
11 If line 10 is more than line 5, subtract line 5 from line 10. This is the amount you overpaid	11	
12a Amount of line 11 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	12a	
b Routing Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d Account Number <input type="text"/>		
13 Amount of line 11 you want applied to 2013 estimated tax	13	
14 Amount you owe. If line 5 is more than line 10, subtract line 10 from line 5. For details on how to pay, see instructions	14	

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete the following. ☐ **No****Third Party Designee**

Designee's name ▶	Phone no. ▶	Personal Identification Number (PIN) ▶ <input type="text"/>
-------------------	-------------	---

Sign Here
 Joint Return?
See instructions.
Keep a copy
for your
records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature	Date	Daytime phone number
Spouse's signature. If a joint return, both must sign.		
Date		

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no.			

Part II Bona Fide Residents of Puerto Rico Claiming Additional Child Tax Credit—See instructions.**Caution.** You must have three or more qualifying children to claim the additional child tax credit.

1	Income derived from sources within Puerto Rico	1		
2	Withheld social security and Medicare taxes from Puerto Rico Forms 499R-2/W-2PR (attach copy of form(s))	2		
3	Additional child tax credit. Use the worksheet in the instructions to figure the amount to enter here and in Part I, line 8	3		

Part III Profit or Loss From Farming—See the Instructions for Schedule F (Form 1040).

Name of proprietor

Social security number

Note. If you are filing a joint return and both you and your spouse had a profit or loss from a farming business, see *Joint returns* and *Husband-Wife Business* in the instructions for more information.

Section A—Farm Income—Cash Method

Complete Sections A and B. (Accrual method taxpayers, complete Sections B and C, and Section A, line 11.)

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes (see instructions).

1	Sales of livestock and other items you bought for resale	1			
2	Cost or other basis of livestock and other items reported on line 1	2			
3	Subtract line 2 from line 1.	3			
4	Sales of livestock, produce, grains, and other products you raised	4			
5a	Total cooperative distributions (Form(s) 1099-PATR)	5a			
		5b	Taxable amount	5b	
6	Agricultural program payments received	6			
7	Commodity Credit Corporation (CCC) loans reported under election (or forfeited)	7			
8	Crop insurance proceeds	8			
9	Custom hire (machine work) income	9			
10	Other income.	10			
11	Gross farm income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from Section C, line 50	11			

Section B—Farm Expenses—Cash and Accrual Method

Do not include personal or living expenses (such as taxes, insurance, or repairs on your home) that did not produce farm income. Reduce the amount of your farm expenses by any reimbursements before entering the expenses below.

12	Car and truck expenses (see instructions)	12				25	Pension and profit-sharing plans	25		
13	Chemicals.	13				26	Rent or lease:			
14	Conservation expenses	14				a	Vehicles, machinery, and equipment	26a		
15	Custom hire (machine work)	15				b	Other (land, animals, etc.)	26b		
16	Depreciation and section 179 expense deduction not claimed elsewhere (attach Form 4562 if required).	16				27	Repairs and maintenance	27		
17	Employee benefit programs other than on line 25	17				28	Seeds and plants purchased	28		
18	Feed purchased	18				29	Storage and warehousing	29		
19	Fertilizers and lime	19				30	Supplies purchased	30		
20	Freight and trucking	20				31	Taxes	31		
21	Gasoline, fuel, and oil	21				32	Utilities	32		
22	Insurance (other than health)	22				33	Veterinary, breeding, and medicine	33		
23	Interest:					34	Other expenses (specify):			
a	Mortgage (paid to banks, etc.)	23a				a	-----	34a		
b	Other	23b				b	-----	34b		
24	Labor hired	24				c	-----	34c		
						d	-----	34d		
						e	-----	34e		
35	Total expenses. Add lines 12 through 34e	35								
36	Net farm profit or (loss). Subtract line 35 from line 11. Enter the result here and in Part V, line 1a	36								

Section C—Farm Income—Accrual Method

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes on any of the lines below (see instructions).

37	Sales of livestock, produce, grains, and other products during the year	37		
38a	Total cooperative distributions (Form(s) 1099-PATR) 38a	38b	Taxable amount	38b
39	Agricultural program payments received	39		
40	Commodity Credit Corporation (CCC) loans reported under election (or forfeited)	40		
41	Crop insurance proceeds	41		
42	Custom hire (machine work) income	42		
43	Other farm income (specify) _____	43		
44	Add the amounts in the right column for lines 37 through 43	44		
45	Inventory of livestock, produce, grains, and other products at the beginning of the year	45		
46	Cost of livestock, produce, grains, and other products purchased during the year	46		
47	Add lines 45 and 46	47		
48	Inventory of livestock, produce, grains, and other products at the end of the year	48		
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*	49		
50	Gross farm income. Subtract line 49 from line 44. Enter the result here and in Part III, line 11 ►	50		

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and in Part III, line 11.

Part IV Profit or Loss From Business (Sole Proprietorship)—See the Instructions for Schedule C (Form 1040).

Name of proprietor

Edgard Pino

Social security number

400-00-1041

Note. If you are filing a joint return and both you and your spouse had a profit or loss from a business, see *Joint returns* and *Husband-Wife Business* in the instructions for more information.

Section A—Income

1	Gross receipts \$	Less returns and allowances \$	Balance ►	1		
2a	Inventory at beginning of year	2a	2030			
b	Purchases less cost of items withdrawn for personal use	2b	3636			
c	Cost of labor. Do not include any amounts paid to yourself.	2c	451			
d	Materials and supplies.	2d	607			
e	Other costs (attach statement)	2e	0			
f	Add lines 2a through 2e	2f				
g	Inventory at end of year	2g	1977			
h	Cost of goods sold. Subtract line 2g from line 2f	2h				
3	Gross profit. Subtract line 2h from line 1	3				
4	Other income.	4	0			
5	Gross income. Add lines 3 and 4	5				

Section B—Expenses

6	Advertising	6	612			
7	Car and truck expenses (see instructions)	7				
8	Commissions and fees	8				
9	Contract labor	9	650			
10	Depletion	10				
11	Depreciation and section 179 expense deduction (not included in Section A). (Attach Form 4562 if required.)	11				
12	Employee benefit programs (other than on line 17)	12				
13	Insurance (other than health)	13				
14	Interest on business indebtedness.	14				
15	Legal and professional services	15				
16	Office expense	16	225			
17	Pension and profit-sharing plans	17				
18	Rent or lease:					
a	Vehicles, machinery, and equipment	18a		1410		
b	Other business property	18b				
19	Repairs and maintenance	19				
20	Supplies (not included in Section A)	20				
21	Taxes and licenses	21		158		
22	Travel, meals, and entertainment:					
a	Travel	22a				
b	Deductible meals and entertainment	22b				
23	Utilities	23				
24	Wages not included on line 2c	24				
25a	Other expenses (list type and amount): _____ _____ _____					
25b	Total other expenses	25b				
26	Total expenses. Add lines 6 through 25b	26				
27	Net profit or (loss). Subtract line 26 from line 5. Enter the result here and in Part V, line 2	27				

Part V Self-Employment Tax—If you had **church employee income**, see instructions before you begin.Name of person with **self-employment** incomeSocial security number of person
with **self-employment** income ▶

400-00-1041

Edgard Pino

Note. If you are filing a joint return and both you and your spouse had self-employment income, you must **each** complete a **separate** Part V.

A	If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part V			
1a	Net farm profit or (loss) from Part III, line 36, and your distributive share from farm partnerships. Note. Skip lines 1a and 1b if you use the farm optional method (see instructions)	1a		
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included in Part III, line 6, plus your distributive share of these payments from farm partnerships	1b	()
2	Net nonfarm profit or (loss) from Part IV, line 27, and your distributive share from nonfarm partnerships. Ministers and members of religious orders, see instructions for amounts to report on this line. See instructions for other income to report. Note. Skip this line if you use the nonfarm optional method (see instructions)	2		
3	Combine lines 1a, 1b, and 2	3		
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter the amount from line 3	4a		
	Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.			
b	If you elect one or both of the optional methods, enter the total of lines 2 and 4 of Part VI here	4b		0
c	Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue . . . ▶	4c		
5a	Enter your church employee income from Form(s) W-2, W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR. See instructions for definition of church employee income.	5a		0
b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b		0
6	Add lines 4c and 5b	6		
7	Maximum amount of combined wages and self-employment earnings subject to social security tax for 2012	7	110,100	00
8a	Total social security wages and tips from Form(s) W-2, W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR. If \$110,100 or more, skip lines 8b through 10, and go to line 11	8a		
b	Unreported tips subject to social security tax from Form 4137, line 10 (see instructions)	8b		0
c	Wages subject to social security tax from Form 8919, line 10 (see instructions)	8c		0
d	Add lines 8a, 8b, and 8c	8d		
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . . ▶	9		
10	Multiply the smaller of line 6 or line 9 by 10.4% (.104)	10		
11	Multiply line 6 by 2.9% (.029)	11		
12	Self-employment tax. Add lines 10 and 11. Enter here and in Part I, line 3	12		

Part VI Optional Methods To Figure Net Earnings—See instructions for limitations.**Note.** If you are filing a joint return and both you and your spouse choose to use an optional method to figure net earnings, you must **each** complete and attach a **separate** Part VI.

Farm Optional Method				
1	Maximum income for optional methods	1	4,520	00
2	Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross farm income (Part III, line 11, plus your distributive share from farm partnerships), but not less than zero; or \$4,520. Also include this amount in Part V, line 4b, above.	2		
Nonfarm Optional Method				
3	Subtract line 2 from line 1.	3		0
4	Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross nonfarm income (Part IV, line 5, plus your distributive share from nonfarm partnerships), but not less than zero; or the amount in Part VI, line 3, above. Also include this amount in Part V, line 4b, above.	4		0

COMPROBANTE DE RETENCION - WITHHOLDING STATEMENT

222

1. Nombre - First Name Edgard		3. Núm. Seguro Social Social Security No. 400-00-1041	7. Sueldos - Wages 19,458.00	17. Total Sueldos Seguro Social Social Security Wages 19,458.00
Apellido(s) - Surname(s) Pino		4. Núm. de Ident. Patronal Employer Ident. No. (EIN) 69-0000055	8. Comisiones - Commissions 0	18. Seguro Social Retenido Social Security Tax Withheld 818.00
Dirección Postal del Empleado - Employee's Mailing Address URB Royal Oak 123 Calle 1 Bayamon PR 00961-0123		5. Fecha en que comenzó a recibir la pensión - Date on which you started to receive the pension Día ____ Mes ____ Año ____ Day ____ Month ____ Year ____	9. Concesiones - Allowances 0	19. Total Sueldos y Pro. Medicare Medicare Wages and Tips 19,458.00
2. Nombre y Dirección Postal del Patrono Employer's Name and Mailing Address Zabila LTD URB Royal Oak 924 Calle 1 Bayamon PR 00961-0123		6. Costo de Pensión o Anualidad Cost of Pension or Annuity 0	10. Propinas - Tips 0	20. Contrib. Medicare Retenida Medicare Tax Withheld 282.00
Número de Teléfono del Patrono Employer's Telephone Number 939-555-2030		6A. Costo de cubierta de salud auspiciada por el patrono - Cost of employer- sponsored health coverage 0	11. Total = 7 + 8 + 9 + 10 19,458.00	21. Propinas Seguro Social Social Security Tips 0
Fecha Cese de Operaciones: Día ____ Mes ____ Año ____ Cease of Operations Date: Day ____ Month ____ Year ____		6B. Donativos Charitable Contributions 0	12. Gastos Reemb. y Beneficios Marginales Reimb. Expenses and Fringe Benefits 0	22. Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips 0
Número Control - Control Number		Original Envíe a: - Send to: Social Security Adm. Wilkes-Barre D.O.C. Wilkes-Barre, PA 18769-0001 Con la W-3PR With the Año: 2012 Year:	13. Cont. Retenida - Tax Withheld 1,858.00	23. Contrib. Medicare no Retenida en Propinas - Uncollected Medicare Tax on Tips 0
Fecha de radicación: 31 de enero - Filing date: January 31 Instrucciones al dorso de Copia D - Instructions on back of Copy D			14. Fondo de Retiro Gubernamental Governmental Retirement Fund 0	
			15. Aportaciones a Planes Cualific. Contributions to CODA PLANS 0	
			16. Salarios bajo Ley 324-2004 Salaries under Act 324-2004 0	
			16A. Aportaciones al Programa Ahorra y Duplica tu Dinero - Contributions to the Save and Double your Money Program 0	

ATS Test Scenario 12
Taxpayer: Susan Snapdragon
SSN: 400-00-1042

PAYMENT INFORMATION
ROUTING TRANSIT NUMBER 012345672
BANK ACCOUNT NUMBER: 1234567
BANK ACCOUNT TYPE: CHECKING

PAYMENT AMOUNT: 1,945
PHONE NUMBER: 800-555-6658

PAYMENT DUE DATE April 1, 2013

Form **4868**Department of the Treasury
Internal Revenue Service (99)**Application for Automatic Extension of Time
To File U.S. Individual Income Tax Return**

OMB No. 1545-0074

2012

Part I Identification			Part II Individual Income Tax	
1 Your name(s) (see instructions) SUSAN SNAPDRAGON			4 Estimate of total tax liability for 2012 . . . \$ 4280	
Address (see instructions) 1234 PHOENIX STREET			5 Total 2012 payments 2335	
City, town, or post office KEENE			6 Balance due. Subtract line 5 from line 4 (see instructions) 1945	
State N H			7 Amount you are paying (see instructions) ▶ 1945	
ZIP Code 03431			8 Check here if you are "out of the country" and a U.S. citizen or resident (see instructions) ▶ <input type="checkbox"/>	
2 Your social security number 400-00-1042		3 Spouse's social security number		
		9 Check here if you file Form 1040NR or 1040NR-EZ and did not receive wages as an employee subject to U.S. income tax withholding ▶ <input type="checkbox"/>		

For Privacy Act and Paperwork Reduction Act Notice, see page 4.

Cat. No. 13141W

Form **4868** (2012)

ATS Test Scenario 13
Taxpayer: April May Hyacinth
SSN: 400-00-1043

Form **4868**Department of the Treasury
Internal Revenue Service (99)**Application for Automatic Extension of Time
To File U.S. Individual Income Tax Return**

OMB No. 1545-0074

2012

For calendar year 2012, or other tax year beginning , 2012, ending , 20 .

1 Your name(s) (see instructions) April May Hyacinth			4 Estimate of total tax liability for 2012 . . . \$ 4135
Address (see instructions) 624 Red Oak St			5 Total 2012 payments 5038
City, town, or post office Acme			6 Balance due. Subtract line 5 from line 4 (see instructions) 0
State M I			7 Amount you are paying (see instructions) ▶
ZIP Code 49610			8 Check here if you are "out of the country" and a U.S. citizen or resident (see instructions) ▶ <input type="checkbox"/>
2 Your social security number 400-00-1043	3 Spouse's social security number		9 Check here if you file Form 1040NR or 1040NR-EZ and did not receive wages as an employee subject to U.S. income tax withholding ▶ <input type="checkbox"/>

ATS Test Scenario 14
Taxpayer: Mark Daisy
SSN: 400-00-1044

Form 9465

Installment Agreement Request

- **Information about Form 9465 and its separate instructions is at www.irs.gov/form9465.**
► **If you are filing this form with your tax return, attach it to the front of the return.**
► **See separate instructions.**

OMB No. 1545-0074

Tip: If you owe less than \$50,000, you may be able to establish an installment agreement on-line, even if you have not yet received a bill for your taxes. Go to IRS.gov to apply to pay on-line.

Caution: Do not file this form if you are currently making payments on an installment agreement or can pay your balance in full within 120 days. Instead, call 1-800-829-1040. If you are in bankruptcy or we have accepted your offer-in-compromise, see **Bankruptcy or offer-in-compromise**, in the instructions.

This request is for Form(s) (for example, Form 1040 or Form 1040EZ) ► **1040** and for tax year(s) (for example, 2011 and 2012) ► **2011 and 2012**

1 Your first name and initial Mark	Last name Daisy	Your social security number 400-00-1044
If a joint return, spouse's first name and initial	Last name	Spouse's social security number

Current address (number and street). If you have a P.O. box and no home delivery, enter your box number.

9976 Peersea Street

City, town or post office, state, and ZIP code. If a foreign address, enter city, province or state, and country. Follow the country's practice for entering the postal code.

Cash AR 72421

Apt. number

2 If this address is new since you filed your last tax return, check here ☐

3 Your home phone number 800-555-7219	Best time for us to call 4:00pm	4 Your work phone number 800-555-7127	Ext. 9:00am
5 Name of your bank or other financial institution: Hometown Bank		6 Your employer's name: Arnold's Drive-in	
Address 212 Austin Parkway		Address 400 Main St	
City, state, and ZIP code Cash AR 72421		City, state, and ZIP code Cash AR 72421	

7 Enter the total amount you owe as shown on your tax return(s) (or notice(s)) Note: If the amount on line 7 is greater than \$25,000 but not more than \$50,000, you must complete line 11. If you owe more than \$50,000, complete Form 433-F and attach it to your request. See instructions	7	6750																		
8 Enter the amount of any payment you are making with your tax return(s) (or notice(s)). See instructions	8	0																		
9 Enter the amount you can pay each month. Make your payments as large as possible to limit interest and penalty charges. The charges will continue until you pay in full. If no payment amount is listed on line 9, or the proposed payment does not meet our streamlined processing criteria, a payment will be determined for you by dividing the balance due by 72 months	9	200																		
10 Enter the date you want to make your payment each month. Do not enter a date later than the 28th ►	15																			
11 If you want to make your payments by electronic funds withdrawal from your checking account, see the instructions and fill in lines 11a and 11b. This is the most convenient way to make your payments and it will ensure that they are made on time.																				
► a Routing number <table border="1"><tr><td>0</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>2</td></tr></table>			0	1	2	3	4	5	6	7	2									
0	1	2	3	4	5	6	7	2												
► b Account number <table border="1"><tr><td>9</td><td>8</td><td>7</td><td>6</td><td>5</td><td>4</td><td>3</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>			9	8	7	6	5	4	3											
9	8	7	6	5	4	3														

I authorize the U.S. Treasury and its designated Financial Agent to initiate a monthly ACH debit (electronic withdrawal) entry to the financial institution account indicated for payments of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke payment, I must contact the U.S. Treasury Financial Agent at **1-800-829-1040** no later than 14 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payments of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payments.

Your signature	Date	Spouse's signature. If a joint return, both must sign.	Date
----------------	------	---	------

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 14842Y

Form **9465** (Rev. 12-2012)

ATS Test Scenario 15
Taxpayer: Linda Cornflower
SSN: 400-00-1045

Form 2350

Line 4d - enter any appropriate date.

Form **2350**Department of the Treasury
Internal Revenue Service**Application for Extension of Time
To File U.S. Income Tax Return****For U.S. Citizens and Resident Aliens Abroad Who Expect To Qualify for Special Tax Treatment**

► See instructions on page 3.

OMB No. 1545-0074

2012

Please print or type.	Your first name and initial LINDA C		Last name CORNFLOWER		Your social security number 400-00-1045	
	If a joint return, spouse's first name and initial		Last name		Spouse's social security number	
	Home address (number and street). If you have a P.O. Box, see instructions. 1234 ASH STREET					
	City, town or post office, state, and ZIP code. If you have a foreign address, enter only the city name on this line; then complete the spaces below (see instructions). NOME, AK 99762					
	Foreign country name		Foreign province/county		Foreign postal code	

Please fill in the Return Label at the bottom of this page.

1 I request an extension of time until 3/14/2014 to file my income tax return for the calendar year 2012, or other tax year ending _____, because my tax home is in a foreign country and **I expect to qualify for special tax treatment by meeting the "bona fide residence test" or the "physical presence test"** (see instructions).

2 Were you previously granted an extension of time to file for this tax year? ☐ Yes ☒ No

3 Will you need additional time to allocate moving expenses? ☒ Yes ☐ No

4a Date you first arrived in the foreign country 7/1/2012

b Date qualifying period begins 7/2/2012 ; ends 12/31/2013

c Your foreign home address 57, A. CAKA STR. LV-1011 RIGA LATVIA

d Date you expect to return to the United States _____
Note. This is not an extension of time to pay tax. Full payment is required to avoid interest and late payment charges.

5 Enter the amount of income tax paid with this form ► **5** **0**

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and, if prepared by someone other than the taxpayer, that I am authorized to prepare this form.

Signature of taxpayer ► _____ Date ► _____

Signature of spouse ► _____ Date ► _____

Signature of preparer other than taxpayer ► _____ Date ► _____

Please fill in the **Return Label** below. The IRS will complete the **Notice to Applicant** and return it to you. If you want it sent to another address or to an agent acting for you, enter the other address and add the agent's name.**(Do not detach)**

Notice to Applicant	<input type="checkbox"/> We have approved your application.
	<input type="checkbox"/> We have not approved your application. However, we have granted a 45-day grace period to _____. This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return.
To Be Completed by the IRS	<input type="checkbox"/> We have not approved your application. After considering the above information, we cannot grant your request for an extension of time to file. We are not granting a 45-day grace period.
	<input type="checkbox"/> We cannot consider your application because it was filed after the due date of your return.
	<input type="checkbox"/> Other _____
Director _____ Date _____	

Return Label (Please print or type)	Taxpayer's name (and agent's name, if applicable). If a joint return, also give spouse's name. LINDA C CORNFLOWER		
	Address (number and street, include suite, room, or apt. no., or P.O. box number) 1234 ASH STREET		
	City or town, province or state, and country (including postal or ZIP code) NOME, AK 99762		
	Agents: Always include taxpayer's name on Return Label.		

Test Scenario 16
Taxpayer: Joann Birch
SSN: 400-00-1046

Form 56

Date of death is 12/01/2011

Notice Concerning Fiduciary Relationship

(Internal Revenue Code sections 6036 and 6903)

OMB No. 1545-0013

Part I Identification

Name of person for whom you are acting (as shown on the tax return) JOANN BIRCH	Identifying number	Decedent's social security no. 400-00-1046
Address of person for whom you are acting (number, street, and room or suite no.) 1234 16TH STREET		
City or town, state, and ZIP code (If a foreign address, see instructions.) PARKVILLE, MD 21234		
Fiduciary's name JAMES BIRCH		
Address of fiduciary (number, street, and room or suite no.) 500 ELM STREET		
City or town, state, and ZIP code PARKVILLE, MD 21234	Telephone number (optional) (410) 555-5443	

Section A. Authority

- 1** Authority for fiduciary relationship. Check applicable box:
- a** ☒ Court appointment of testate estate (valid will exists)
- b** ☐ Court appointment of intestate estate (no valid will exists)
- c** ☐ Court appointment as guardian or conservator
- d** ☐ Valid trust instrument and amendments
- e** ☐ Bankruptcy or assignment for the benefit of creditors
- f** ☐ Other. Describe ►
- 2a** If box 1a or 1b is checked, enter the date of death ►
- 2b** If box 1c—1f is checked, enter the date of appointment, taking office, or assignment or transfer of assets ►

Section B. Nature of Liability and Tax Notices

- 3** Type of taxes (check all that apply): ☒ Income ☐ Gift ☐ Estate ☐ Generation-skipping transfer ☐ Employment
☐ Excise ☐ Other (describe) ►
- 4** Federal tax form number (check all that apply): **a** ☐ 706 series **b** ☐ 709 **c** ☐ 940 **d** ☐ 941, 943, 944
e ☒ 1040, 1040-A, or 1040-EZ **f** ☐ 1041 **g** ☐ 1120 **h** ☐ Other (list) ►
- 5** If your authority as a fiduciary does not cover all years or tax periods, check here ► ☐
and list the specific years or periods ►
- 6** If the fiduciary listed wants a copy of notices or other written communications (see the instructions) check this box ► ☐
and enter the year(s) or period(s) for the corresponding line 4 item checked. If more than 1 form entered on line 4h, enter the form number.


Complete only if the line 6 box is checked.

If this item is checked:	Enter year(s) or period(s)	If this item is checked:	Enter year(s) or period(s)
4a		4b	
4c		4d	
4e		4f	
4g		4h:	
4h:		4h:	

Part II Court and Administrative Proceedings

Name of court (if other than a court proceeding, identify the type of proceeding and name of agency) JACKSON COUNTY COURT		Date proceeding initiated 04/18/2012	
Address of court 5678 DOGWOOD AVE		Docket number of proceeding 5566-11	
City or town, state, and ZIP code PARKVILLE, MD 21234	Date 5/22/2013	Time <input type="checkbox"/> a.m. <input type="checkbox"/> p.m.	Place of other proceedings

Part III Signature

Please Sign Here	I certify that I have the authority to execute this notice concerning fiduciary relationship on behalf of the taxpayer.		
		EXECUTOR	05/01/2013
	Fiduciary's signature	Title, if applicable	Date

Form **56** (Rev. 12-2011)